

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person lieble to pey eny tax neglects or refuses to pey the seme efter demand, the amount (including any interest, additional emount, eddillon to tax, or assessable penalty, dogether with any coste that may accrue in addition thereto) shell be ellen in favor of the United Stetes upon ell property and rights to property, whether real or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shell arise at the time the assessment is made and shall continue until the liability for the amount so essessed (or a judgment egainst the taxpeyer erising out of such liebility) is setisfied or becomes unenforceeble by reeson of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Hen Impos ed by eection 6321 shall not be valid as against any purchas. er, holder of e security Interest, mechanic's lienor, or judg ment lien creditor until notice thereof which meets the require

#### ments of subsection (f) has been filed by the Secretary. Place For Filing Notice; Form.—

(1) Place For Filling - The notice referred to in sub section (a) shell be filed-

(A) Under State Laws

(i) Real Property - In the case of reel property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien is sligteted; end

(II) Personal Property-In the case of personal property, whether tangible or intengible, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such Stete, in which the property subject to the lien is situated; except that State lew merely conforming to reenecting Federal lew establishing a national filing system does not constitute a second office for filling as designated by the laws of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judiciel district in which the property subject to lien is silueted, whenever the Stete has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Co-lumbla - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is sliualed in the District of Columbia.

- (2) Situs Of Property Subject To Lien For purposes of peragraphs (1) and (4), property shall be deemed to be situeted-(A) Real Property - In the cese of reel property, et its physical location; or
- (B) Personal Property in the case of personal property, whether tangible or intangible, at the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of e corporation or partnership shall be deemed to be the piece at which the principal executive office of the business is located, and the residence of a taxpayer whose residence le without the United Stales shell be deemed to be in the District of Columbie.

(3) Form - The form end content of the notice reterred to in subsection (a) shell be prescribed by the Secretary. Such notice shell be valid notwithstending eny other provision of law regerding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- 2. Motor vehicles



Lien # 1601

(g) Refiling Of Notice.—For purposes of this

(1) General Rule:—Unless notice of Ilen is reflied in the manner prescribed in paragraph (2) during the required refilling period, such notice of ilen shall be treeted as filed on the dale on which it is flied (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of then reflied during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fect of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of e refilling of notice of tien under subparegraph (A), the

Secretary received written Information (in the menner prescribed in regulations issued by the Secretary) concerning a change in the taxpaver's residence. If e notice of such ilen is elso filed in accordence with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—in the case of any notice of ilen, the term "required refiling period"

(A) the one-yeer period ending 30 days efter the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required retiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien:—Subject to such regulelions as the Secretary mey prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not tater than 30 days efter the day

(1) Liebility Setisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or

has become legally unentorceable; or

(2) Bond Accepted-There is furnished to the Secretary end eccepted by him a bond that te conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and thei is in accordance with such requirements releting to terms, conditions, and form of the bond end suretiee thereon, as mey be specified by euch regulations.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.

(2) Disclosure of emount of outstanding lien.-if notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligetion secured by euch lien mey be disclosed to any person who furnishes settsfactory written evidence that he has a right in the property subject to such tien or intends to obtain a right in such property.

164 -

, Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e ∕of Fe	ederal Ta	ıx Lien Un	der Inte	ernal l	Revenue	Laws
District	<u> </u>		Serial Numb	er		For Option	onal Use by Red	cording Office
В	ALTIMORE,	MĎ		529111	762	•		
notice is give assessed again liability has be favor of the Ur	en that taxes nst the followir een made, but alted States on for the amou	(including g-named it remains all prope int of the	g interest ar taxpayer. De s unpald. Th rty and rights	e Internal Reve nd penalties) hemand for paym erefore, there is to property be and additional	nave been lent of this is a lien in longing to	1	OUEEN ANNE'S COUNTY	CLERK, CHA
Name of Taxpay	<sup>rer</sup> RICHAR	D C MA	TTINGLY		, es		NOOO S.	
	112 JENE R STEVENSVIL		21,666			¥	20 17 y	innig enig □ ond
below, unless	notice of lien is ay following suc	refiled by	the date give	to each assessr n in column (e), ficate of release	this notice		·	) u
Kind of Tax	Tax Period Ended <i>(b)</i>	ldentifyi	ng Number	Date of Assessment (d)	Last Day 1 Refiling (e)		Unpaid Ba of Assess (f)	lance ( ment
1 Ø 4 Ø 1 Ø 4 Ø	12/31/84 12/31/87		74-9016 74-9016	Ø4/23/9Ø Ø2/25/91	Ø5/23/ Ø3/27/			11.71 15.29
	•		Marian Santanan Santanan					) · (
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Place of Filing	<u> </u>							
·	QUEEN	ANNE"	E CIRCUIT S COUNTY MD 21		To	tal \$	1148	37.ØØ
	s prepared and	_		MORE, MD				, on this,
the 22nd da	ay ofm <del>ay</del>	_ , 19 <u> </u>	<u>.                                    </u>					
Signature for	R. CARBOU	Υ GH		Title		REVENUI 52-Ø1-:	E OFFICEF 3122	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1601

United States

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	-	CO	36				_15	

Form 668(Z) (Rev. 4-84)

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Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

# U.S. GOVERNMENT PRINTING OFFICE: 1991 282-042/41582

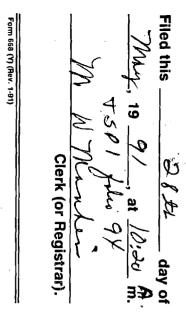
E.I. NO. 25-0501000

### Certificate of Release of Federal Tax Lien

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District			Serial Number			Fo	r Optional Use by Recording Office
BA	LTIMORE, N	dD D		529111	762		6 6 5
(a) of the Internation all statutory these taxes and a the notice of internation [91], is autitaxes and additional additi	I Revenue Code additions. There additions has be ernal revenue tax norized to note the ons.	have beer fore, the en release t lien was ne books t	n satisfied for the lien provided bed. The proper of filed onto show the relation	irements of sectine taxes listed be by Code section (officer in the officer as 28 ease of this lien for the section of this lien for the section of the sect	low and 6321 for e where		RECEIVED CLERK, CIRCUIT COURT 92 JUN 24 AM 10: 19 QUEEN ANNE'S COUNTY
ame of Taxpayer	RICHARD (	MATT.	INGLY				19 19
Residence 1	12 JENE RO	IAD					
	TEVENSVILL		21666				
COURT RECO	RDING INFO		DN: C No.	Serial No			
n/a	rage n/a		n/a	1601			
Kind of Tax	Tax Period Ended		ying Number	Date of Assessment	Last Day Refilin		Unpaid Balance of Assessment
(a)	(b)		(c) .	(d)	(e)	9	(f)
1040	12/31/86		74-9016	04/23/90	05/23		4341.71
1040	12/31/87		74-9016	02/25/91	03/27		7145.29 ******
		,					ينسين ي
Place of Filing	QUEEN		E CIRCUIT B COUNTY • MD 21	COURT 617	Tota	I	<b>\$</b> 11487.00
This certificate wa	s prepared and	signed at	BALTI	MORE, MD	·		, on th
he <u>i 1 th</u> day o	f <u>June</u> ,	19 <u>92</u>	·				
Signature	nsse Ho	TUBLA		Title	Chief,	SPf	·
NOTE: Certificate of o.	fficer authorized by law	to take ackno	wledgements is not e	ssential to the validity of	Certificate of R	elease oi	Federal Tax Lien Rev. Rul. 71-466, 1971-2

CAT. NO. 60026I

Form **668(Z)** (Rev. 4-84)



# ax Lie 6 9

∪nited States

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

tf any person liable to pey any lax neglects or refuses to pay the eame after demand, the amount (Including eny interest, additionel amount, addition to tax, or assaesable panelty, together with eny costs that may accrue in eddition thereto) shall be ellen in favor of the United States upon ell property and rights to property, whather real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by lew, the lien Imposed by section 6321 shell erise at the time the assess-ment is mede end shall continue until the liability for the amount eo essassed (or e judgment against tha taxpeyer arising out of such liability) is satisfied or bacomes unenforceable by reeson of lepse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by eection 6321 shall not be valid as egeinst any purchaser, holder of a sacurity interest, mechanic's lianor, or judgment lien creditor until notice thereof which meets the requiraments of eubsection (f) has been filed by the Secretary.

### Place For Filing Notice; Form.-

(1) Place For Filing - The notice referred to in eubsaction (a) shell be filled. (A) Under Siete Lews

(A) Under Siete Lews

(i) Real Property - In the case of real property, in one office within the Stete (or the county, or other governmentel subdivision), es designeted by the laws of such Stete, in which the property eubject to

the tien is situeted; end

(ii) Parsonal Property-in the case of parsonal proparty, whathar tangibla or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of auch Stele, in which the property subject to the lian is situated; except that Stata law merely conforming to reenacting Federel lew establishing e netional filing

system does not constitute a second office for filling as designated by the laws of such Sista; or

(B) With Clark Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the State has not by law designated one office which meate the requirements of subparagreph (A), or

(C) With Racorder Of Deade Of The District Of Co-imbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbie.

(2) Situe Of Property Subject To Lien - For purposes of paregrephs (1) and (4), property shall be deemed to be situated-(A) Real Property - in the case of reel property, at its physical locetion: or

(B) Personal Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpeyer at the lime the notice of lien is filed.

For purposas of peragraph (2) (B), the residence of e corporation or partnership shell be daemed to be the place at which the principal axecutive office of the business is located, and the residence of a texpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secratary. Such notice shall be velid notwithstanding any other provision of law regerding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien to refliad in the manner prescribed in paragraph (2) during the required rafiling pariod, such notice of lien shall be treated as fited on the data on which it is filed (in accordance with subsaction (f) after the expiration of euch rafiling period.

(2) Place For Filing.—A notice of lien reflied during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the cese of real property, end the fect of refiling is entered and recorded in an index to tha extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a retiling of notice of lien under subparagraph (A), the Secretary received written Information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if notice of euch lien is also flied in eccordance with subsection (f) in the State in which such residence le-

(3) Required Refiling Period.—In the case of any notice of lien, the tarm "raquired refilling period"

(A) the one-year pariod ending 30 deys after the expiration of 10 years after the date of the assessment of the lax, and

(B) the one-year pariod ending with the expiretion of the years efter the close of the praceding required refilling pariod for such notica of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations ee the Secretary mey precribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue lax not leter than 30 days efter the day on which -

(1) Liability Satiefied or Unenforceable - The Secratery finds that the liability for the amount essessed, togethar with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him a bond that le conditioned upon the payment of the amount essessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with such requirements reteting to terms, conditions, and form of the bond end eurattes thereon, as may be specified by euch

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(6) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding iten, if notice of iten has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such iten mey be disclosed to any parson who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intende to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inte	rnal R	evenue Laws
District	9 3	Serial Numl	ber		For Option	nal Use by Recording Office
B	ALTIMORE,	мо	529111	748		<u> </u>
notice is give assessed agali liability has be favor of the Un this taxpayer	n that taxes not the following the made, but alted States on for the amounts that may		nd penalties) hemand for paym nerefore, there i s to property be	nave been lent of this is a lien in lionging to		ISSI HAY 28 M IO 20
		IB MACKOWN JR ICK GLÁSS & UPHO	OLSTERY	ć		
	KENT ISLAN STEVENSVIL	D SHOPPING CEN LE, MD 21666	TER			7Y
below, unless	notice of lien is ay following suc	RMATION: With respect refiled by the date given h date, operate as a cert	en in column (e),	this notice		
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling	or	Unpaid Balance of Assessment (f)
941	12/31/90	52-1416025	04/08/91	Ø5/Ø8/	Ø 1	42173.33
						-
	·					
Place of Filing	· · ·	l	<u>.                                    </u>	<u></u>	<del></del>	
	QUEEN	OF THE CIRCUI ANNE'S COUNTY EVILLE, MD 2		Tot	al \$	42173.33
This notice wa	s prepared and	signed atBALT	IMORE, MD	<u> </u>		, on this,
the <u>22nd</u> da	ay ofmay	_ , 19 _ 91				a
Signature for	L. RIVERA	Katton	Title		EVENUE 2-Ø1-2	OFFICER 625

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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STATE TO SHOULD BE SEEN TO SHOW THE SHOW

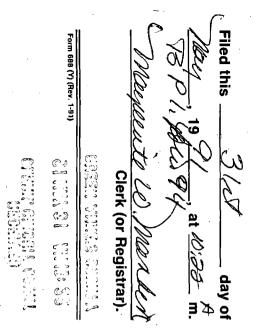
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Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

(Rev. 10-2000)		Certificate	oi ke	lease of re	euei a	I I AX LIC	•••
Area:	MINI ADDA 40		Serial N	umber		For Use	e by Recording Office
WAGE & INVEST		71		52911174	8		
of the Internal Readditions. There	evenue Code has fore, the lien proten en released. The	expayer, under the satisfied the taxe vided by Code second proper officer in on May	s listed b ction 632 the office	elow and all st 1 for these tax	atutory es and		RECEIVE CLERK, CIRCUIT 2005 MAR 28 PI
		te the books to s		release of this	lien for		
these taxes and							ECEI ORC (R 28
Name of Taxpaye ALFRED B MA D/B/A MACK	CKOWN JR	HOLSTERY					VED UIT COURT PM 2: 39
Residence KENT STEV	ISLAND SHEENSVILLE,		ER_	فسند معياتات ال	. —	س ســـ ســــــــــــــــــــــــــــ	2 9 R
Liber Page n/a n/a	UCC No.	RECORDING Serial No 1602		ATION:			<u> </u>
Kind of Tax	Tax Period Ending (b)	Identifying Nun (c)	nber A	Date of ssessment (d)	Last R	Day for efiling (0)	Unpaid Balance of Assessment (f)
941 1	2/31/1990	52-141602		/08/1991	05/0	8/2001	42173.33
Place of Filing	QUEEN	OF THE CIL ANNE'S COL EVILLE, MD	YTNU			Total	\$ 42173.33
This notice was				imore, MI	)	,	, on this,
	day or		<b>_</b> ·				
Signature	Sher	wood	, )	Title Dir	ector	, Paymen	t Compliance



lotice of Tax Lie

Menieta

United States

1603

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If eny person liable to pey any tax neglects or refuses to pey the seme efter demend, the emount (including eny interest, addillonel emount, eddition to tax, or essesseble penalty, together with any costs that mey secrue in addition thereto) shell be elien in fevor of the United Steles upon ell property end rights to property, whether real or personel, belonging to such person.

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#### (f) Place For Filing Notice; Form.—

(1) Piece For Filling - The notice referred to in subsection (e) shell be filled-

(A) Under Stele Lews
(I) Real Property - In the cese of reel property, In one office within the State (or the county, or other governmentel subdivision), as designeted by the lews of such Stele, in which the property subject to the lien is eliuteled; and

(ii) Personal Property-in the cese of personal property, whether tengible or intengible, in one office within the Stete (or the county, or other governmental subdivision), as designeted by the lews of such Siete, in which the property subject to the lien is situeted; except that Stete lew merely conforming to reenecting Federal lew establishing a national filling system does not constitute a second office for filling

es designated by the laws of such Stete; or
(B) With Clerk Of District Court-in the office of the
clerk of the United States district court for the judicial district
in which the property subject to lien is situeled, whenever the
Stete has not by law designated one office which mests the
regular penalty of subsecrept (A) or

requirements of subperegreph (A), or

(C) With Recorder Of Deeds Of The District Of Co
Tumble - In the office of the Recorder of Deeds of the District of Columble, if the property subject to the lien is situeted in the District of Columbie.

(2) Situs Of Property Subject To Lien · For purposes of peregrephs (1) and (4), property shell be deemed to be situeted.
(A) Reel Property · In the cese of reel property, at its physical

(B) Personal Property-in the cese of personal property, whether tengible or intengible, et the residence of the taxpeyer et the time the notice of tien is illied.

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(3) Form - The torm end content of the notice referred to in subsection (e) shell be prescribed by the Secretary. Such notice shall be veild notwithstanding any other provision of lew regerding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities
 Motor vehicles



Lien # 1603

(g) Refiling Of Notice.—For purposes of this

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in peregraph (2) during the required refilling period, such notice of lien shall be treeted as filed on the date on which it is filed (in eccordance with subsection (f) efter the expiration of such retiling period.

(2) Place For Filing.—A notice of then refited during the required refiling period shall be effective only.

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

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(A) the one-yeer period ending 30 deys efter the expiretion of 10 years efter the dete of the assessment of the 1ex, and

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(e) **Release O1 Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not feter than 30 days after the day on which.

(1) Liebility Satisfied or Unenforceeble - The Secretery finds that the liebility for the emount essessed, together with ell interest in respect thereof, has been fully satisfied or has become legelly unenforceable; or

(2) Bond Accepted There is furnished to the Secretary end accepted by him e bond that is conditioned upon the peyment of the amount assessed, together with all interest in respect thereof, within the time prescribed by few (including eny extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond end eureties thereon, es mey be specified by such reguletions.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding ffen, if notice of lien has been flied pursuant to section 6323(f), the amount of the outstending obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain e right in such property.

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**Department of the Treasury - Internal Revenue Service** 

(Rev. January 1991)	Notice	e of Federal Ta	ıx Lien Un	ider Inter	nal Rev	enue Laws	
District		Serial Numb	per		For Optional U	se by Recording Office	<u> </u>
Br	ALTIMORE, I	MD	529111	768			<b>ξ 1</b> , 2
notice is give assessed agai liability has be favor of the U this taxpayer	en that taxes Inst the following een made, but nited States on for the amount costs that may	1, 6322, and 6323 of the (including interest are ing-named taxpayer. De it remains unpaid. The all property and rights untof these taxes, a accrue.  Note: PEGGY MINIE.	nd penalties) is emand for paymerefore, there is to property be and additional	nave been lent of this s a lien in longing to	QUEEN ANNE'S COUNTY	RECEIVED CLERK, CIRCUIT COURT 91 MAY 31 AM 10: 22	
					YT	RI RI	
	PO BOX 373 GRASONVILL		73	· ·			4, k 3, 5
below, unless shall, on the c in IRC 6325(a	notice of lien is day following suc ).  Tax Period	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e), ificate of release	this notice as defined Last Day for		paid Balance	- -
Kind of Tax (a)	Ended (b)	Identifying Number	Assessment (d)	Refiling (e)	of	Assessment (f)	
1Ø4Ø	12/31/89	217-66-0456	Ø2/25/91	Ø3/27/Ø:	1	707.94	
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		·					
							•
			1				•
							•
			( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	- 1			1 1 Y
Place of Filing		<del></del>	· .				_ `
· ·	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT 617	Tota	1 \$	707.94	
This notice wa	as prepared and	signed atBALTI	MORE, MD			, on t <b>h</b>	nis,
the <u>23rd</u> d	lay oMay	_ , 19 <u>91</u>					p a s
Signature	tale	5m ac	Title	MAI	NAGER		_ •
•	ficate of officer autho 466, 1971 - 2 C.B. 40	rized by law to take acknowledge)	gments is not essenti	al to the validity of		al Tax Ilen	-01)

DELAWARE-MARYLAND

529111968

May 31

1991

MICHAEL & PEGGY MINIETTA

PO BOX 373 GRASONVILLE, MD 21638-0373

COURT RECORDING INFORMATION:

Liber Page UCC No. Serial Nc.

BP1 94 n/a 1603

500

1040 12/31/1989 217-66-0456 02/25/1991 03/27/2001

707.94

CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617

707.94

Baltimore, MD

03rd December 1999

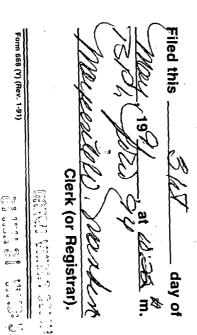
Chief, SPf

Form 668(Z)

Department of the Treasury - Internal Revenue Service

		oci tilloutt	of Holoude	of Feder	ai ia	K LICII
District		Serial Nun	nber		For U	se by Recording Office
DELAWAR	E-MARYLAND		529111968			
of the Intern additions. The additions had internal reve 1991	nal Revenue Code herefore, the lien po as been released. The nue tax lien was file , is authorized to r	d taxpayer, under the reas satisfied the taxes rovided by Code section in the proper officer in the doorMa.	I listed below and a tion 6321 for these the office where th y 31	Il statutory taxes and e notice of		99 DEC -8 PH 12: 46
these taxes a	and additions.					
Name of Taxp	MICHAE	L & PEGGY MIN	IETTA			PM 12: 46
Residence	PO BOX 373 GRASONVILL	E, MD 21638-0	373			OURTY 2: 46
ber Page 1 94	UCC No. S	CORDING INFORMER OF A STATE OF A				
Kind of Tax (a)	Tax Perlod Ended (b)	IdentIfying Number (c)	Date of Assessment (d)	Last Day Refiling <i>(e)</i>		Unpald Balance of Assessment (f)
1040	12/31/1989	217-66-0456	02/25/1991	03/27/20	01	707.94
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	· '	1	,			
ace of Filing	CI BD P	OF THE CIRCU	IT COURT			
ace of Filing		ANNE'S COUNT	Y	т	otal .	\$ 707.94
ace of Filing	QUEEN		Y	Т	otal .	\$ 707.94
	QUEEN	ANNE'S COUNT EVILLE, MD 21	Y	Т		\$ 707.94 , on this,
his notice wa	QUEEN Centr	ANNE'S COUNT EVILLE, MD 21 igned atBal	Y 617	7		707.94

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)



otice 으 ax 0

United States

### **Excerpts From Internal Revenue Code**

#### Sec. 6321, Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay ne efter damend, the emount (including eny interest additional emount, eddition to tax, or essessable penalty. together with any costs that may accrue in addition therato) ahell be a lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by law, the lien imposed by section 6321 shall erise at the time the assassment is made and shall continue until the liability emount so essessed (or e judgment egeinst the texpayer eriaing out of such liebility) is satisfied or becomes unenforceable by reeson of lepse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And

Judgment Lien Creditors.—The Ilen Imposed by section 6321 shell not be valid as egainst eny purches-er, holder of e security interest, mechanic's lienor, or judg-ment lien creditor until notice thereof which meets the requirements of subsection (f) has been filled by the Secretary.

#### Place For Filing Notice; Form.—

(1) Piece For Filling - The notice referred to in subsection (e) shell be filed-

(A) Under Slete Laws

(i) Reel Property - In the case of real property, in one office within the Stete (or the county, or other governmentel eubdivision), as designeted by the lews of such State, in which the property subject to the lien is situteled; and
(II) Personal Property-in the cese of personal

property, whether tangible or intengible, in one office within the State (or the county, or other governmental aubdivision), as designated by the laws of such State, in which the property subject to the lien is situeted; except thet State lew merely conforming to reenecting Federal lew establishing a national tiling

aystem does not constitute e second office for filing as designeted by the lews of such Stele; or

(B) With Clark Of District Court-in the office of the clark of the United Steles district court for the judicial district clerk of the United Steles district bour for the judicial district in which the property subject to lien is situated, whenever the Stele has not by lew designeted one office which meets the requirements of subparegraph (A), or (C) With Recorder Of Deeds Of The District Of Co-

tumbla - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the

District of Columbia

(2) Situs OI Property Subject To Lien - For purposes of paregrephs (1) end (4), property shell be deemed to be eltueled-(A) Reel Property - In the case of real property, et its physical locellon: or

(B) Personal Property in the case of personal property, whether tangible or intangible, et the residence of the taxpeyer at the time the notice of lien is filled.

For purposes of peregreph (2) (B), the residence of a corporation or perinership shall be deemed to be the place et which the principal executive office of the business is located, end the residence of e texpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to In subsection (a) shell be prescribed by the Secretary. Such notice shall be velid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is reflied in the manner preacribed in peregraph (2) during the required refilling period, such notice of lien shall be treeted as filled on the dete on which it is flied (in accordance with subsection (f) efter the expiration of such refiling period.

(2) Place For Filing .- A notice of lien refiled during the required refilling period shall be effective only-

(A) If-

(i) such notice of tien is refiled in the office in which the prior notice of lien was filled, and

(ii) in the case of real property, end the fact of refilling is entered and recorded in en index to the extent required by aubsection (f) (4), end

(B) In any case in which, 90 days or more prior to the data of a refilling of notice of lien under subparagraph (A), the Secretary received written information (in the menner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's realdence, if e notice of such lien is elso filed in eccordance with subsection (f) In the Stete In which such realdence le

(3) Required Refiling Period. -- in the cese of any notice of lien, the term "required refilling period" теала-

(A) the one-yeer period ending 30 days after the expiretion of 10 years efter the dete of the assessment of the tax, end

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien .- Subject to such reguletions es the Secrelery mey prescribe, the Secretary shell issue a cartificate of release of any tien imposed with respect to any internal revenue tax not leter then 30 days efter the day ол which -

(1) Lieblity Setisfied or Unerforceable - The Secretery finds that the liebility for the amount assessed, together with all interest in respect thereof, has been fully eatlefied or has become legally unenforceable; or

(2) Bond Accepted There to furnished to the Secretery end eccepted by him e bond that is conditioned upon the peyment of the amount essessed, together with ell interest in respect thereof, within the time prescribed by tew (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond end sureties thereon, as mey be apecified by auch

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien. If notice of lien has been filed pursuant to section 6323(f), the emount of the outstending obligation secured by such lien mey be disclosed to any person who furnishes eatlefactory written evidence that he has a right in the property aubject to such lien or intends to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

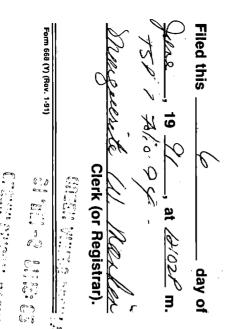
As provided be notice is given assessed againg the limited as being the limited as the limited a	en that taxes inst the following een made, but nited States on for the amount osts that may yer FRANKL	I, 6322, and 6323 of th (including interest ar ng-named taxpayer. De It remains unpaid. The all property and rights int of these taxes, a	nd penalties) hemand for paymerefore, there is to property be and additional	nue Code, lave been ent of this s a lien in longing to	CLERK, CIRCUIT COURT 91 MAY 31 AH 10: 22 QUEEN ANNE'S COUNTY
IMPORTANT below, unless	s notice of lien is day following suc		n in column (e), t	this notice	IVED WIT COURT AM IO: 22 'S COUNTY
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941 941 94Ø	Ø6/3Ø/89 12/31/89 12/31/89	52-1578842 52-1578842 52-1578842	10/15/90 10/15/90 10/15/90	11/14/00 11/14/00 11/14/00	3732.15
		and the second			<u>ا</u> غ
Place of Filing	CLERK QUEEN	ANNE'S COUNTY	COURT	Total	\$ 6991.36
	as prepared and	· ·	MORE, MD		, on this,
	\				

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Department of the Treasury - Internal Revenue Service

District	<del></del>						
District .			Serial Numb	oer		For	Use by Recording Office
<del></del>	IMORE, N			529112			
of the Internel Revall statutory edditional taxes and additional representations of the statutory of the statutory edditional representations of the statutory edditional representation representatio	renue Code h ons. Therefor ns has been i evenue tax lie ithorized to n	ave been sa re, the lien p released. Th en was filed	tisfied for the provided by C as proper offi	e taxes listed belo code section 6321 cer in the office May 31	ow and for I for these where the	·	CLERK, P 95 MAR
Name of Taxpaye <sub>F</sub>	RANKLIN RANKLIN	EARL WI	LLIAMS AMS BUIL	_DER			RECEIVED CLERK, CIRCUIT 95 MAR 24 AM
BAR	1 BOX 17	21607	7-9716				RECEIVED CLERK, CIRCUIT COURT 95 MAR 24 AM 9: 28 QUEEN ANNE'S COUNTY
	ING INFO Page 94	RMATION UCC UC	No.	Serial No 1604			
<del></del>	ax Period Ended (b)		ng Number	Date of Assessment (d)	Last Da Refili (e)		Unpaid Balance of Assessment (f)
941 1 940 1	6/30/89 2/31/89 2/31/89	52-1 52-1	.578842 .578842 .578842	10/15/90 10/15/90 10/15/90	11/14/ 11/14/ 11/14/	00 00	3024.47 3732.15 234.74
* * * * * * * * * * * * * * *	******	<b>*                                    </b>	******	******	*****	****	*********
·							
					<u> </u>		
Place of Filing	QUEEN	OF THE ANNE'S VILLE,	CIRCUIT COUNTY MD 216			Total	<b>\$</b> 6991.36
This notice was prep	pared and sig	gned at	BALTIN	10RE, MD			, on this,
he <sup>17th</sup> day of M	arch	, 19 <u>95</u>					
Signature (	Mi			Title	Chief,	SPf	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)



otice 9



United States

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

tf any person lieble to pay eny tax neglects or refuses to pey the same after demand, the amount (including eny interest, additional amount, addition to tax, or assesseble penelty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unless another date is specifically tixed by law, the lien Imposed by section 6321 shell arise at the time the assessment is mede and shall continue until the liability for the amount so essessed (or a judgment egeinst the taxpeyer erising out of such flebility) is satisfied or becomes unanforceable by reason of lepse of lime.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And Judgment Lien Creditors.—The Ilen Imposed by section 6321 shell not be valid as against any purcheser, holder of a security interest, mechanic's lienor, or judge ment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (e) shell be filed-

(A) Under State Laws

(i) Reel Property - in the case of reel property, in one office within the Stete (or the county, or other governmental subdivision), as designated by the laws of such Stete, in which the property subject to the tien le eltutated; and

(ii) Personal Property-In the case of personal property, whether tangible or intangible, in one office within the Stele (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien is sliueted; except that State taw merely conforming to reenacting Federal law establishing a national filing system doee not constitute a second office for filing es deelgneted by the lews of such Stete, or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district In which the property subject to lien is situated, whenever the

Siete has not by faw designeted one office which meets the requirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Co-fumbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

- (2) Situs Of Property Subject To Lien For purposes of paregrephs (1) end (4), property shall be deemed to be situated-(A) Real Property - In the case of reel property, at its physical
- (B) Personal Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principel executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia

(3) Form - The form end content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such , notice shall be valid notwithstanding env other provision of law regarding the form or content of a notice of lien

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

> Securitles Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the dete on which it is filled (in eccordence with subsection (f) efter the expiretion of euch refiling period.

(2) Place For Filing.—A notice of then refilled during the required refiling period shall be effective only-

(A) II-

(i) euch notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fact of refilling is entered and recorded in an index to the exient required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of euch lien le aleo filed in accordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the ceee of any notice of lien, the term "required refiling period"

(A) the one-year period ending 30 days after the expiration of 10 years efter the date of the essessment of the tax, and

(B) the one-year period ending with the expiretion of 10 years efter the close of the preceding required refilling period for euch notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. - Subject to such regulations as the Secretary mey prescribe, the Secretary shall issue a certificate of releese of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liebility for the amount assessed, together with all interest in respect thereof, has been fully setisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest In respect thereof, within the time prescribed by law (including any extension of such time), and that le in eccordance with euch requirements relating to terms, conditions, and form of the bond and euretiee thereon, as may be specified by euch regulatione.

Sec. 6103. Confidentiality\_and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.

(2) Disclosure of amount of outstanding lien. If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation escured by such lien may be disclosed to any person who furnishee satisfactory written evidence that he has e right to the property subject to such lien or intends to obtain a right in euch property.

164

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)

### Notice of Federal Tax Lien Under Internal Revenue Laws

	11000	c of Federal 18	IV FIGH OH	idei iiile	IIIaI I	icvellue Laws	
District		Serial Numb	er		For Optio	nal Use by Recording Office	_ (
₽	ALTIMORE,	MD	529112	2260			Į,
notice is give assessed agai liability has be favor of the Un this taxpayer	en that taxes nst the following een made, but nited States on	1, 6322, and 6323 of th (including interest ar ng-named taxpayer. De it remains unpaid. The all property and rights unt of these taxes, a accrue.	nd penalties) is mand for paymerefore, there to to property be	nave been nent of this is a lien in blonging to		RECEIVED COURT CLERK, CIRCUIT COURT 91 JUN -6 PH 12: 02 000EEN ANNE'S COUNTY	. (
Name of Taxpay	a CORPOR	<u> </u>	ACT HAULING	INC,		VED COURT PH 12: 02 PE'S COUNT	
	RT 1 BOX 2 GRASONVILL		749			77	1 > 1
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date given h date, operate as a certi	n in column (e),	this notice			. (
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	or	Unpaid Balance of Assessment (f)	_ (
941	Ø6/3Ø/89		Ø5/23/91	Ø6/22/	Ø1	3552.37	_ (
941	Ø9/3Ø/89		Ø5/13/91	Ø6/12/		397Ø.74	1 =
941 941	12/31/89 Ø6/3Ø/9Ø	1	Ø5/13/91 Ø5/13/91	Ø6/12/ Ø6/12/		2966.59 2187.10	
941	12/31/90	1	Ø4/Ø1/9Ø	Ø5/Ø1/		2187.19 662.78	
94Ø	12/31/89		05/13/91	Ø6/12/		254.56	
		г. <b>з.</b>					
			La Property	.g .,}: :			J <sub>e</sub> v
Place of Filing							
		ANNE'S COUNTY	COURT	Tot	al \$	13594.14	-
This notice wa	s prepared and	signed atBALTI	MORE, MD_			, on this	s,
the <u>30th</u> d	ay of that y	91					ğ i
Signature	Sen C	gan	Title		EVENUE 2-Ø1-2	OFFICER 263Ø	_ '
	icate of officer author 166, 1971 - 2 C.B. 40	rized by law to take acknowledg	ments is not essentia	al to the validity of	f Notice of F	Federal Tax lien	_ `

Form **668 (Y)** (Rev. 1-91)

1605

**United States** 

VS.

### **Release of Tax Lien**

Form 668(Z) (Rev. 4-84)

O

Department of the Treasury - Internal Revenue Service

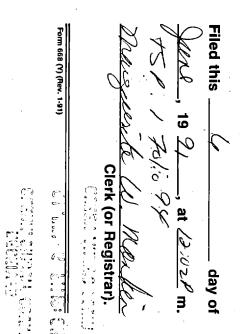
(Rev. April 1984)

### **Certificate of Release of Federal Tax Lien**

	10			
	Serial Number		<del>                                     </del>	For Optional Use by Recording Office
LTIMORE, M		5291122	260	
al Revenue Code le additions. There additions has been all revenue tax horized to note the state of the state	have been satisfied for t fore, the lien provided i en released. The proper tilen was filed on	he taxes listed be by Code section ( officer in the offic June Oć	low and 6321 for e where	. 93 CL
DAMES P		HAULING IN	1C	RE CLERK, C 93 APR 2
RASONVILLE	, MD_ 21638-97	49		RECEIVED COURT COURT COURT 93 APR 27 PM 1: 08
		Serial No.	,	•
94	n/a	1605		
Tax Period Ended	IdentifyIng Number	Date of Assessment	Last Day fo	r Unpaid Balance of Assessment
(b)	(c)	(d)	(e)	(0)
06/30/89 09/30/89 12/31/89 06/30/90 12/31/90 12/31/89	52-1477674 52-1477674 52-1477674 52-1477674 52-1477674 52-1477674 *******	05/23/91 05/13/91 05/13/91 05/13/91 04/01/90 05/13/91 ******	06/22/0 06/12/0 06/12/0 06/12/0 05/01/0 06/12/0	1 3970.74 1 2966.59 1 2187.10 0 662.78 1 254.56
QUEEN	ANNE'S COUNTY		Total	\$ 13594.14
•		MORE 7 MD		, on the
		[		
	cothe following-nal Revenue Code additions. There additions has been a revenue tax horized to note the fons.  JAMES F B a CORPORA  T 1 BOX 25 GRASONVILLE  ORDING INFO Page 94  Tax Period Ended (b)  06/30/89 09/30/89 12/31/89 06/30/90 12/31/90 12/31/90 12/31/89 ************************************	to the following-named taxpayer, the requal Revenue Code have been satisfied for the additions. Therefore, the lien provided it additions has been released. The proper ernal revenue tax ilen was filed on	to the following-named taxpayer, the requirements of sectial Revenue Code have been satisfied for the taxes listed be additions. Therefore, the lien provided by Code section (additions has been released. The proper officer in the officernal revenue tax lien was filled on June O6 horized to note the books to show the release of this lien follows.  JAMES F BOWSER CONTRACT HAULING IN a CORPORATION  RT 1 BOX 250A  GRASONVILLE, MD 21638-9749  ORDING INFORMATION:  Page UCC No. Serial No. 1605  Tax Period Identifying Number (a) 1605  Tax Period Identifying Number (b) (c) Assessment (d)  O6/30/89 52-1477674 O5/13/91 12/31/89 52-1477674 O5/13/91	to the following-named taxpayer, the requirements of section 6325 al Revenue Code have been satisfied for the taxes listed below and additions. Therefore, the lien provided by Code section 6321 for additions has been released. The proper officer in the office where ernal revenue tax lien was filled on

⇔ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-746/70412

C.B. 409)



otice of Tax Lien

No. 1606
United States

Vs.

Nexedial K. Mc Hore

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person lisble to pay any tax neglects or retuses to pay the earne effer demand, the amount (including any interest, addillional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in tavor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the ilen imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impos-

ed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### o Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed. (A) Under Stete-Lawe-

(I) Real Property - In the case of real property, in one office within the State (or the county, or other governmental eubdivision), as designated by the laws of county of the State (or the county of county).

governmental aubdivision), as designated by the laws of euch State, in which the property subject to the lian is situtated; and (ii) Personat Property-in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental

(III) Personal Property. In the case of personal property, whether tanglible or intanglible, in one office within the State (or the county, or other governmental subdivision), as designated by the taws of such State, in which the property subject to the lien le situated; except that State law merely conforming to reenacting Federel law establishing a national filing eystem does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meete the

State has not by law designated one office which meete the requirements of subparagraph (A), or (C) Wilh Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is eltuated in the

of Columbia, If the proper District of Columbie.

- (2) Situs Of Property Subject To Lien For purposes of paragraphs (1) and (4), property shall be deemed to be situated (A) Reel Property - In the case of real property, at its physical locallon: or
- (B) Personal Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filled.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, end the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this ection-

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in eccordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refited during the required refiling period shall be effective only-

(A) If-

(I) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) to the case of real property, and the fact of reliling is entered and recorded in an index to the

extent required by subsection (f) (4), and (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a nucle of such lien is also filed in accordance with eubsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means.

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shell issue a certificate of release of any lien imposed with respect to any Internal revenue tax not later than 30 days after the day on which.

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully eatisfied or has become lensity upenforceable; or

has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that le conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terme, conditions, and form of the bond and eureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if notice of lien has been flied pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfectory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

164

Department of the Treasury - Internal Revenue Service

Rev. January 1991)	Notice	e of Federal Ta	ıx Lien Un	der Interi	nal Revenue Laws
strict		Serial Numb	er	F	For Optional Use by Recording Office
B	ALTIMORE,	MD	529112	:259	
otice is give sessed agai bility has be yor of the Ui Is taxpayer	en that taxes nst the followire made, but nited States on	I, 6322, and 6323 of the (Including interest and Including interest and Including interest and Including I	nd penalties) hemand for paym erefore, there i s to property be	ent of this s a lien in lienging to	RECEIVED CLERK, CIRCUIT COURT 91 JUN-6 PH 12: 02 QUEEN ANNE'S COUNTY
ne of Taxpay	, - -	тн к мсвоовн			RECEIVED CIRCUIT COURT N-6 PH12: 02 ANNE'S COUNTY
sidence	RT 2 BOX E	XOX 28 N, MD 21658		n	URT 02
below, unless	notice of lien is day following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice	. <u>.</u>
ind of Tax	Tax Period Ended (b)	identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040 1040 1040	12/31/81 12/31/83 12/31/90	386-40-2170	06/01/87 09/03/86 05/20/91	07/01/9 10/03/9 06/19/0	76 3614.2Ø
		i Milanda Tirana	7: 		
·		unitari di Santa di S			
ace of Filing	CLERM QUEEN	OF THE CIRCUI N ANNE'S COUNTY REVILLE, MD 2	T COURT	Tota	1 \$ 12478.69
nis notice wa	as prepared and		IMORE, MD		, on this
e <u>30th</u>	a) of May	_ , 19 <u>91</u>			
nature /	Oly Olo	ING	Title		EVENUE OFFICER 2-Ø1-2630
	ificate of officer author-466, 1971 - 2 C.B. 4	orized by law to take acknowled	Igments is not essent	al to the validity of	Notice of Federal Tax lien Form <b>668 (Y)</b> (Rev. 1-91

Part 1 - Kept By Recording Office

2282

Department of the Treasury - Internal Revenue Service

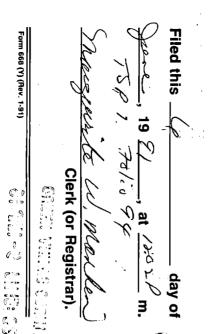
### Certificate of Release of Federal Tax Lien

(Rev. 10-2000) For Use by Recording Office Area: Serial Number SMALL BUSINESS/SELF EMPLOYED AREA #4 Lien Unit Phone: (410) 962-1871 529112259 I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of October 01 internal revenue tax lien was filed on **QUEEN ANNE'S COUNT'** 1996 , is authorized to note the books to show the release of this lien for these taxes and additions. Name of Taxpayer MEREDITH K MCGOUGH Residence RT 2 BOX BOX 28 QUEENSTOWN, MD 21658 COURT RECORDING INFORMATION: Liber Page UCC No. Serial No.

Kind of Tax (a)	Tax Period Ending	1606 Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040 1040 1040	12/31/1981 12/31/1983 12/31/1990	386-40-2170 386-40-2170 386-40-2170	06/01/1987 09/03/1986 05/20/1991	07/01/1997 10/03/1996 06/19/2001	8811.83 3614.20 52.66
					e e e e e e e e e e e e e e e e e e e
Place of Filing	CLERK QUEEN	OF THE CIRCUIT ANNE'S COUNTY		Total	\$ 12478.69

Baltimore, MD This notice was prepared and signed at \_ , on this, 11th day of May Title Compliance Technical Support Signature Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409) Form 668 (Z) (Rev. 10-2000)



Notice

ited States

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If eny person liable to pay any tax neglects or refuses to pey the same efter demend, the amount (including any interest additional emount, addition to tax, or assessable penalty together with any costs that may eccrue in addition thereto) ehall be e tien in favor of the United Stales upon all property and rights to property, whether real or personel, belonging to

#### Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by law, the lien imposed by section 6321 shalt erise at the time the assessment is made and shall continue until the liability for the emount so essessed (or e judgment against the taxpayer erising out of such liebility) is satisfied or becomes unenforce-

#### Sec. 6323. Validity and Priority Against Cértain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judament Lien Creditors.—The Ilen Impos

ed by section 6321 shall not be velid as against any purchas er, holder of e security interest, mechanic's lienor, or judg ment lien creditor until notice thereof which meets the require ments of subsection (I) has been filed by the Secretary.

#### η Place For Filing Notice; Form.-

(1) Place For Filling - The notice referred to in sub section (e) shall be filed-

(A) Under State Lews

(i) Real Property - In the cese of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the lewe of euch State, in which the property subject to Iha lien is situtatad; and

(ii) Pereonal Property-in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), es designated by the laws of such State. In which the property subject to the lien is situeted; except that State law merely conforming to reenecting Federal lew establishing e netional filing system does not constitute a second office for filling as designeted by the laws of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recordar Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia

- (2) Situs Of Property Subject To Lien For purposes of paragraphs (1) end (4), property shall be deemed to be siluated-(A) Real Property - in the case of real property, et its physical
- (B) Personal Property-in the case of personal property, whether tengible or intangible, et the residence of the taxpayer et tha time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporetion or partnership shall be deemed to be the piece et which the principal executive office of the business is loceted, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shell be valid notwithstending eny other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1607

(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refited in the menner prescribed in paregraph (2) during the required refiling period, such notice of tien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refitting period shall be effective only-

(A) ff-

- (I) such notice of lian is refiled in the office in which the prior notice of lien was filed, end
- (ii) In the cese of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence. If e notice of such lien is also filed in eccordanca with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the cese of any notice of lien, the term "required reflling period" means-

(A) the one-yeer period ending 30 days efter the expiration of 10 years efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of tien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such reguletions as the Secretery may prescribe, the Sacretary shell issue a certificate of release of any lien imposed with respect to envinternal revenue tax not later than 30 days after the dev on which -

(1) Ltability Setisfied or Unenforceable - The Secretary finds that the liability for the emount assessed, together with all interest in respect thereof, has been fully satisfied or has become legelly unenforceable; or
(2) Bond Accepted-There is furnished to the Se-

cretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and eureties thereon, as mey be specified by euch

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien,-ff notice of lien has been filed pursuant to section 6323(f), the amount of the outstending obligation secured by such lien mey be disclosed to any person who turnishes setisfactory written evidence that he has e right in the property subject to such lien or intends to obtain e right in such property.

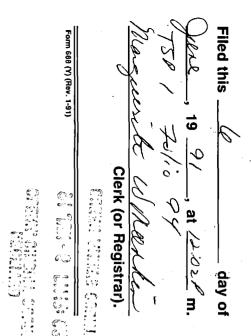
164

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)

### **Notice of Federal Tax Lien Under Internal Revenue Laws**

		I O : I N I			For Online I Use by Perceding Office
istrict		Serial Numb			For Optional Use by Recording Office
E	BALTIMORE,	MD D	52 <b>9</b> 112	257	
notice is given assessed agai liability has be favor of the U this taxpayer interest, and o	en that taxes inst the followir een made, but nited States on for the amou costs that may		nd penaltles) he mand for paymerefore, there is to property be and additional	ent of this s a lien in longing to penalties,	RECEIVED CLERK, CIRCUIT COURT 91 JUN -6 PH 12: 02 OUEEN ANNE'S COUNT
lame of Taxpay	yer PRESII DESIGN I	GE ELECTRICAL S	ERV & LIGH	ביאווו	S CO
	a CORPOR	ATION RED APPLE PLAZA	<u>, ·                                     </u>		VED UIT COURT PH I2: 02 E'S COUNT)
lesidence		ID 21619	ار الم <del>ار</del> الم	>	77 2 27
below, unless	s notice of lien is day following suc	RMATION: With respect refiled by the date given h date, operate as a certi	n in column (e),	this notice	, r
Kind of Tax (a)	Tax Perlod Ended (b)	IdentifyIng Number	Date of Assessment (d)	Last Day for Refiling (e)	or Unpaid Balance of Assessment
941	Ø6/3Ø/9Ø	52-1583331	Ø2/Ø4/91	Ø3/Ø6/	Ø1 1Ø475.85
941	Ø9/3Ø/9Ø		Ø2/Ø4/91	Ø3/Ø6/	
941	12/31/90		02/04/91	Ø3/Ø6/ Ø3/Ø6/	
940	12/31/90	52-1583331	Ø2/Ø4/91 	23/00/	377,92
		• •	·		
			9 <del>-</del>		
			7. 2		
		e e e e e e e e e e e e e e e e e e e	7 17 11.		
Place of Filing	<u>l</u> I	<u> </u>	<u> </u>	<u> </u>	
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY REVILLE, MD 21	COURT	Tot	al \$ 27327.7Ø
This notice wa	as prepared and	signed at BALTI	MORE, MD		, on this,
the <u>30th</u>	day of May	), 19 <u>71</u> .			
Signature	ln Co	au	Title		EVENUE OFFICER 2-01-2630
			1	_	



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No. /60%
United States
vs.

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If eny person lieble to pey any tax neglects or refuses to pey the same efter demend, the amount (including any interest, additional emount, eddition to tax, or essessable penelty, together with eny coste thet mey eccrue in eddition thereto) shell be eiten in fevor of the United Steles upon all property end rights to property, whether real or personel, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by lew, the lien imposed by section 6321 shall erise et the time the essessment is mede and shall continue until the liability for the emount so essessed (or e judgment egeinst the laxpeyer arising out of such liability) is eetistied or becomes unenforceable by reeson of lapse of lime.

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen Imposed by Section 6321 shell not be velid as seginst any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (1) Place For Filing Notice; Form.—

(1) Piece For Filing - The nolice referred to in subsection (e) shall be filed-

(A) Under Stete Lews

- (i) Reel Property In the cese of reel property, in one office within the Stete (or the county, or other governmental aubdivision), as designeted by the lews of such Stete, in which the property subject to the lien is situated; end
- the lien is situated; and

  (ii) Personal Property-In the case of personel property, whether tengible or intangible, in one office within the Stele (or the county, or other governmentel subdivision), es designated by the laws of such State, in which the property subject to the lien is situeled; except thei Slete lew merely conforming to reenecting Federal lew esteblishing e neilonel filing system does not consilitute e second office for filling es designated by the lews of such State; or

  (B) With Clerk Of District Court-in the office of the

(B) With Clerk Of District Court-in the office of the clerk of the United Stetes district court for the judicial district in which the property subject to lien is situated, whenever the Stele has not be well designed one office which meets the courtement of the property of the courtement of the property of the courtement of the courte

requirements of subperegreph (A), or

(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District
of Columble, if the property subject to the lien is situeted in the
District of Columble.

- (2) Situs OI Property Subject To Lien For purposes of peragrephs (1) and (4), property shall be deemed to be situated (A) Reel Property In the case of reel property, et its physical location: or
- (B) Personel Property in the case of personel property, whether tengible or intengible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of peregraph (2) (B), the recidence of a corporation or pertnership shall be deemed to be the piece at which the principal executive office of the business le located, and the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (e) shell be prescribed by the Secretary. Such notice shall be veild notwithstanding any other provision of lew regerding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securilles
   Motor vehicles

Lien # 1608

(g) Refiling Of Notice.—For purposes of this section-

(1) **General Rule.**—Unless notice of lien is refiled in the menner prescribed in paragreph (2) during the required refilling period, such notice of ten shall be treated as filed on the dele on which it is filed (in eccordence with subsection (f) efter the expiration of such refilling period.

(2) Place For Filing.—A notice of lien reflied during the required refiling period shall be effective only

(A) II-

- (i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and
- (ii) in the cese of real property, and the fect of refilling is entered and recorded in en index to the extent required by subsection (f) (4), end
- (B) in any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the

Secretary received written informetion (in the menner prescribed in regulations issued by the Secretary) concerning e chenge in the taxpeyer's residence, if e notice of such lien is elso filed in accordance with subsection (f) in the Stele in which such residence is located.

- (3) Required Refiling Period.—In the case of any notice of lien, the lerm "required refilling period" means-
- (A) the one-yeer period ending 30 deys efter the expiretion of 10 years efter the dete of the essessment of the tax, and
- (B) the one-yeer period ending with the expiration of 10 years efter the close of the preceding required refiling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

- (e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a carifficate of release of any lien imposed with respect to any infernal revenue tax not leter than 30 days after the day on which.
- (1) Liebility SetIsfled or Unenforceeble The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceeble; or
- (2) Bond Accepted-There is furnished to the Secretary end eccepted by him e bond that is conditioned upon the peyment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of euch time), end that is in accordance with euch requirements releting to terme, conditions, end form of the bond and sureties thereon, as mey be specified by such requirellons.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding ilen, if a notice of lien has been filed pursuant to section 6323(f), the emount of the outstanding obligation secured by auch ilen may be disclosed to eny person who furnishes satisfectory written evidence that he has a right in the property subject to such ilen or intends to obtain a right in such property.

164.

Department of the Treasury - Internal Revenue Service

NOTICE	e of Federal 18	ax Lien Un	der Inter	nal Rev	enue Laws
<u> </u>	Serial Numb	per		For Optional U	se by Recording Office
ALTIMORE,	MD	529112	234		
n that taxes ist the followin en made, but ited States on for the amou	(Including Interest and og-named taxpayer. De It remains unpaid. The all property and rights nt` of these taxes, a	nd penaltles) hemand for paymere learned for paymere learned to property be	ent of this s a lien in longing to	QUEEN AN	RECEIVED CLERK. CIRCUIT OF Phil
R D 1 BOX	ORPORATIO	TE'S COUNT	EIVED COURT		
1ILL INGTON	, MD 21651-950	<b>33</b>		<	
notice of lien is ay following sucl	refiled by the date give	n in column (e), ificate of release	this notice as defined		h -
Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)		paid Balance Assessment (f)
Ø6/3Ø/89	52-0987571	Ø4/23/9Ø		10	6221.09
i i	52-Ø987571	Ø3/26/9Ø			8291.52
					8168.38
				,	9347.48
		)			8285.38
					6Ø36.45
12/31/90	52-Ø987571	Ø3/11/91	Ø4/1Ø/Ø	11	6072.39
	The second of th	And the second of the second o			. ·
			·.		•
	_ <del>-</del>				<del></del>
QUEEN	ANNE'S COUNTY		Tota	\$	52422.69
prepared and	signed atBALT1	IMORE, MD		· _ <del></del>	, on this,
y of May	19 _ 91				
Pln JOSE	and	Title			
	Sections 6321 In that taxes ist the following en made, but ited States on for the amoundsts that may are william of the image of the im	Serial Number ALTIMORE, MD  sections 6321, 6322, and 6323 of the in that taxes (including interest and ist the following-named taxpayer. Does made, but it remains unpaid. The ited States on all property and rights for the amount of these taxes, as it is that may accrue.  BY WILLIAM R MAULE & SON RELEASE INFORMATION: With respect motice of lien is refiled by the date give any following such date, operate as a cert following such date, operate such following such date, opera	Serial Number  529112  sections 6321, 6322, and 6323 of the Internal Reverse in that taxes (including Interest and penalties) hist the following-named taxpayer. Demand for paymen made, but it remains unpaid. Therefore, there is ited States on all property and rights to property be for the amount of these taxes, and additional posts that may accrue.  Set D 1 BOX 73F  MILLIAM R MAULE & SON INC , a Control of the internal Reverse in Column (e), and the set is refiled by the date given in column (e), and the set is refiled by the da	Serial Number  Sections 6321, 6322, and 6323 of the Internal Revenue Code, in that taxes (Including Interest and penalties) have been set the following-named taxpayer. Demand for payment of this ein made, but it remains unpaid. Therefore, there is a lien in ited States on all property and rights to property belonging to for the amount of these taxes, and additional penalties, osts that may accrue.  BY WILLIAM R MAULE & SON INC , a CORPORAT CORPORATION. With respect to each assessment listed notice of lien is reflied by the date given in column (e), this notice also following such date, operate as a certificate of release as defined  Tax Period Identifying Number Assessment Corporate as a certificate of release as defined (b) (c) (a) (b) (c) (c) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	sections 6321, 6322, and 6323 of the Internal Revenue Code, in that taxes (Including Interest and penalties) have been set the following-named taxpayer. Demand for payment of this en made, but it remains unpaid. Therefore, there is a lien in littled States on all property and rights to property belonging to for the amount of these taxes, and additional penalties, sets that may accrue.  BY WILLIAM R MAULE & SON INC , a CORPORATION  RELEASE INFORMATION: With respect to each assessment listed notice of lien is reflied by the date given in column (e), this notice any following such date, operate as a certificate of release as defined  Tax Period Ended Identifying Number (b) (c) (c) Last Day for Refilling (d) (e)  ### Page 12/31/89 52-0987571 ### Page 29/33/31/96 52-0987571 ### Page 29/33/31/99 ### Page 29/33/31/99 52-0987571 ### Page 29/33/31/99 ### Page 29/33/31/99 52-0987571 ### Page 29/33/31/99 ###

Rey. Rul. 71-466, 1971 - 2 C.B. 409)

1608

**United States** 

VS.

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Form 668(Z) (Rev. 4-84)

Form 668(Z)

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Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

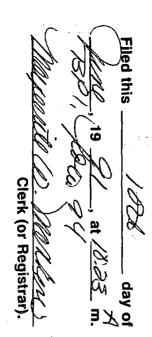
a U.S. GOVERNMENT PRINTING OFFICE: 1991 282-042/41582

### Certificate of Release of Federal Tax Lien

District		Se	rial Number			Fo	or Optional Use by Recording Office
BA	ALTIMORE, M	D D		5291122	234		
(a) of the Internation all statutory these taxes and the notice of international control of the	to the following-nal Revenue Code landitions. There additions has been ternal revenue tax thorized to note the tons.	have been sa fore, the lier en released. Ilien was file	atisfied for the provided by The proper code on	ne taxes listed be by Code section ( officer in the offic June 06	low and 6321 for e where		CLERK, CIRCUIT COURT 92 JUL 23 AM 10: 02 OUEEN ANNE'S COUNTY
Name of Taxpaye	WILLIAM R	MAULE	& SON IN	NC , a CORF	PORATIO	٧	EIVED COURT AM IO: 02 E'S COUNTY
	R D 1 BOX 7		651-9503	3			OURT : 02 JNTY
COURT RECO Liber tsp 1	DRDING INFO Page 94	RMATION UCC n/	No.	Serial No. 1608			
Kind of Tax	Tax Period Ended	Identifyin	g Number	Date of Assessment	Last Day Refilin		Unpaid Balance of Assessment
(a)	(b)	-	c)	(d)	(e)	9	(f)
941 941 941	06/30/89 09/30/89 12/31/89	52-09 52-09 52-09	87571	04/23/90 03/26/90 03/26/90	05/23 04/25 04/25	/00	6221.09 8291.52 8168.38
941	03/31/90	52-09		03/11/91	04/10		9347.48
941	06/30/90	52-09		03/11/91	04/10		8285.38
941	09/30/90	52-09		03/11/91	04/10		6036.45
941	12/31/90	52-09		03/11/91	04/10		6072.39
				,			
Place of Filing				<u> </u>	I		
	QUEEN	OF THE ANNE'S VILLE,		COURT	, Tota	al .	\$ 52422.69
This certificate w	as prepared and	signed at	BALTII	MORE, MD			, on this
	of July,	19 <u>92</u>	·			• 1	
Signature	Pramar (	Howa	col .	Title	Chief	SPf	F
(NOTE: Certificate of C.B. 409)	officer authorized by law	to take acknowle	edgements is not e	essential to the validity o	of Certificate of F	Release o	of Federal Tax Lien Rev. Rul. 71-466, 1971-2

CAT. NO. 60026I

Form **668(Z)** (Rev. 4-84)



lotice of Tax Lie

MM G. James

United States

### Excerpts From Internal Revenue Code

Fom

668 (Y) (Rev. 1-91)

#### Sec. 6321 Lien For Taxes

If any person lieble to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United Stetes upon all property and righte to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall erise at the time the assessment is made and shall continue until the liability for the amount-so assessed (or a judgment egainst the laxpayer arieing out of such liability) is eatisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The ten Imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requiremente of subsection (f) has been filled by the Secretary.

#### (1) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be flied-

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law setablishing a national filling system does not constitute a second office for filling as designated by the laws of such State; or

as designated by the laws of euch State; or (B). With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meete the

requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District
of Columbia, if the property subject to the lien is situated in the
District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated (A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities

2. Motor vehicles



Lien # 1609

(9) Refiling Of Notice.—For purposes of this section.

- (1) **General Rule.**—Unless notice of lien le refiled in the manner prescribed in paragraph (2) during the required refiling period, euch notice of tien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.
- (2) Place For Filing.—A notice of tien refiled during the required refiling period shall be effective only-

(A) If-

- (i) such notice of lien is reflied in the office in which the prior notice of tien was filed, and
- (ii) in the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (i) (4), and

(B) in any case in which, 90 days or more prior to the date of a refliing of notice of lien under subparagraph (A), the

Sacrelary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if e notice of euch lien is also filled in accordance with subsection (f) in the State in which such residence t located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means-

(A) the one-year period ending 30 days efter the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiting period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the emount assessed, together with all interest in respect thereof, has been fully eatlefied or has become legelly unenforceable; or

(2) Bond Accepted There is furnished to the Secretary and accepted by him a bond that le conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordence with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as mey be specified by such

# Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (x) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such little may be disclosed to any person who furnishes seltsfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Inte	rnal Reve	nue Laws
District		Serial Numb	er		For Optional Use	by Recording Office
B4	ALTIMORE		529112	:581		
notice is give assessed agair llability has be favor of the Un	n that taxes nst the followir en made, but ited States on for the amou osts that may	i, 6322, and 6323 of the (including interest an ing-named taxpayer. De it remains unpaid. The all property and rights int of these taxes, a accrue.  NORRIS, JR.	d penalties) he mand for paymerefore, there leto to property be	nave been lent of this s a lien in longing to		CLERK, CIR 91 JUN 10
	RT. 18 & M GRASONVILL	ELVINS LANE E, MD 21638	·		-si Piant o COUNT	CLERK, CIRCUIT COURT
below, unless shall, on the da	notice of lien is ay following suc DRRECTS OR	RMATION: With respect refiled by the date giver h date, operate as a certiful IGINAL DATE IN	n in column (e), ficate of release COL』 (e) *	this notice as defined **		
Kind of Tax	Tax Perlod Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)		aid Balance ssessment (f)
941	12/31/81	231-64-1311	5/16/85	6/15/9	5	10172.60
		r.				•
Place of Filing Original			UNTY 21617		tal \$	Ø172.60
This notice was		· ·	IMORE, MD.		·	, on this,
the 4th da	ANONE	_ , <del>19</del> 1				
Signature	for L. Mil	non	Title		REVENUE	OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1609

**United States** 

VS.

## Release of Tax Lien

Form 668(Z) (Rev. 4-84)

District

A U.S. GOVERNMENT PRINTING OFFICE:

E.I. NO. 25-0501000

(NOTE: C.B. 409)

Form 668(Z)

344

Department of the Treasury - Internal Revenue Service

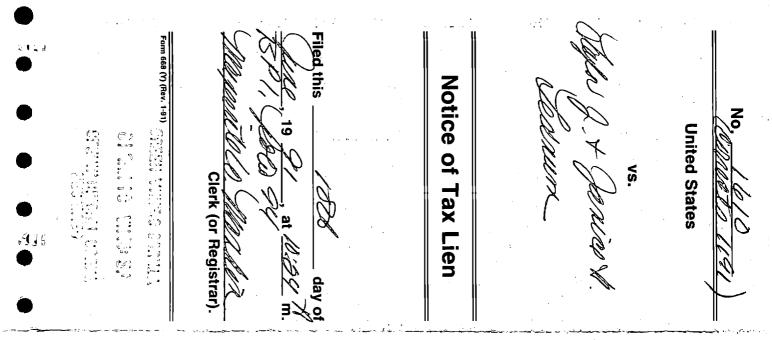
(Rev. April 1984)

### Certificate of Release of Federal Tax Lien

Serial Number

District			Serial Number			For Opt	ional Use by Recording Office
BA	ALTIMORE, M	D C		5291125	81		
(a) of the internation for all statutory these taxes and the notice of international control of the control of		have been fore, the li en release tilen was t ne books to	satisfied for the provided but the proper of the provided HTML release the proper	ne taxes listed be y Code section to officer in the offic June 10	low and 6321 for e where		RECEIVED CLERK, CIRCUIT COURT 94 JUN 15 AM 10: 16 QUEEN ANNE'S COUNTY
Name of temper	" JOHN R. N	ORRIS,	JK.				VED UIT COURT AH IO: 16
	RT. 18 & ME GRASONVILLE		LANE 21638				LA 9 ST
COURT RECO Liber BP 1	ORDING INFO Page 94	UCC	N: No. /a	Serial No.			
Kind of Tax	Tax Period Ended (b)	Identify	Ing Number	Date of Assessment	Last Day Refiling		Unpaid Balance of Assessment (f)
941	12/31/81 ******		64-1311 ******	05/16/85 ******	06/15/		10172.60
							,
		· 	and the second				
Place of Filing			<u> </u>				
	QUEEN		CIRCUIT COUNTY MD 216		Total	\$	10172.60
This certificate w	as prepared and	signed at_	BALTIN	ORE, MD		<del>.</del>	, on this,
the <u>09th</u> day	ol <u>June</u> ,	19 <u>94</u>	·				
Signature	Francis	Hom	man d	Title	Chiof	SDf	

Certificate of Officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2



#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the seme efter demand, the emount (including eny interest, additional amount, addition to tax, or assessable penalty, together with eny costs their mey accrue in eddition thereto) eheil be a lien in favor of the United States upon all property end rights to property, whether real or personal, belonging to euch person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the ilen imposed by section 6321 shall arise at the time the assessment is mede and shall continue until the liability for the emount so assessed (or a judgment against the texpayer erising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The lien Imposed by section 6321 shell not be velid as egeinst eny purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filled by the Secretary.

#### (1) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be flied-

(A) Under Siete Laws

(I) Real Property - In the case of reel property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such Stete, in which the property subject to the lien is situteled: end

(ii) Personal Property-In the cese of personel property, whether tangible or inlangible, in one office within the Stete (or the county, or other governmentel subdivision), as designeted by the lawe of such State, in which the property subject to the lien is situated; except the Siete lew meraly conforming to reenacting Federal lew establishing e national filing system does not constitute a second office for filling as designated by the lews of such State:

system does not constitute a second office for filling as designated by the lews of such State; or (B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judiciel district in which the property subject to lien is situated, whenever the Stete has not by law designated one office which meets the requirements of subparagreph (A), or

(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District of Columble, if the property subject to the lien is situeted in the District of Columbia. (2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to ba situeled-(A) Reel Property - In the case of real property, at its physical location; or

(B) Personal Property. In the case of personal property, whether langible or intangible, at the residence of the taxpayer at the lime line notice of lien is filed.

For purposes of peragreph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a laxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be velid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securillee

2. Motor vehicles



Lien # 1610

(g) Refiling Of Notice.—For purposes of this section-

(1) **General Rule.**—Unless notice of flen ie refiled in the manner prescribed in paragraph (2) during the required refilling period, euch notice of lien shall be treated as filed on the dete on which it is filed (in eccordence with subsection (f) efter the expiration of such rafiling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was flied, and

(ii) in the case of real property, and the fect of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretery received written informetion (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if a notice of such iten is also filed in eccordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of fien, the term "required refilling period" means-

(A) the one-yeer period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, end

(B) the one-year period ending with the axpiration of 10 years after the close of the preceding required refiling period for each notice of than.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regufailone as the Secretary mey prescribe, the Secretary ehell issue a certificate of release of any tian imposed with respect to any internet revenue tax not leter then 30 days after the day on which.

(1) Liebility Salisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully sellsfied or has become legally unenforceable; or

(2) Bond Accepted There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the peyment of the amount assessed, together with all interasion respect thereof, within the ilme prescribed by law (including any extension of such time), and that is in accordance with such requirements releting to terme, conditions, and or conditions and sureties thereon, es mey be epecified by such requirements.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien-ifnotice of ilen has been filed pursuant to section 6323(f), the emount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes saliefactory written evidence thet he has a right in the property subject to such lien or intende to obtain e right in such property.

**Department of the Treasury - Internal Revenue Service** 

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inter	rnal Revenue Laws
District		Serial Numb	per		For Optional Use by Recording Office
В	ALTIMORE		52 <b>9</b> 112	593	001 81 61
notice is give assessed again liability has be favor of the Ur this taxpayer	en that taxes nst the followir een made, but nited States on for the amouststat may	I, 6322, and 6323 of the (including interest arms arms arms. De it remains unpaid. The all property and rights int of these taxes, a accrue.	nd penalties) hemand for paymerefore, there is to property be and additional	ent of this s a lien in longing to	RECEIVED COURT CLERK, CIRCUIT COURT 91 JUN 10 AM 10: 24
	RT 1 PO BO CHESTERTOW	X 648 ROLPHS WH N, MD 2162Ø	HARF ROAD		
below, unless shall, on the d	notice of lien is ay following suc	RMATION: With respect refiled by the date give h date, operate as a certing INAL DATE IN	n in column (e), i ificate of release	this notice as defined	!4
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day fo Refiling (θ)	T Unpaid Balance of Assessment (f)
1 Ø 4 Ø 1 Ø 4 Ø 1 Ø 4 Ø	12/31/84 12/31/85 12/31/86	214-44-2574	5/13/85 4/14/86 5/4/87	6/12/95 5/14/96 6/3/97	2203.00
				. ,	
			The Market of the Control of the Con		н
	المر <del>( الجناب المناسب المناسب</del>		Later a region		
Place of Filing Original		CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MD Data: 1	UNTY		al \$ 6862.71
		9:38 68	1191	<u> </u>	
This notice wa	s prepared and	signed atBALT	IMORE, MD.		, on this,
the 4th da	ay <sup>J</sup> of <u>ne</u>	_, fði	·		
Signature	for M . Ba	O uer	Title		REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

DELIGNARE-MARYLAND

529112593

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18

TAYLOR J & JANICE H LEDMUM

RT 1 PG DOX 648 ROLPHS WHARF ROAD CHESTERTOWN: MD 21620

COURT RECORDING INFORMATION:
Liber Page UCC No. Serial No.
TPS 1 94 no.
1610

A 1010

CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY -CENTREVILLE: MD 21617

1972,18

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2687.53

4862,71

Baltimores MD

/aM ba≤

 $\nabla Q$ 

Chiefs SPf

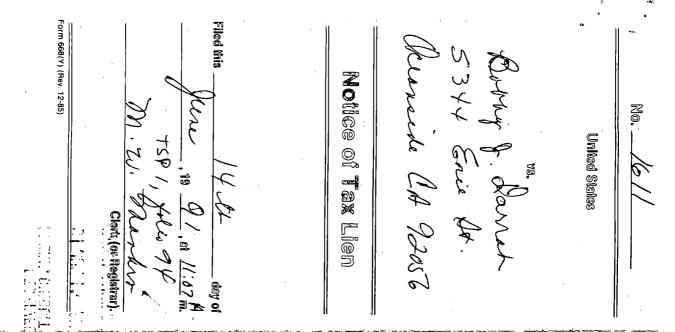
Form 668 (Z)<sup>2049</sup>

Department of the Treasury - Internal Revenue Service

(Rev. 5-94)

### Certificate of Release of Federal Tax Lien

District		Serial Numb	er		For L	ise by Recording Office
DELAWARE-M	ARYLAND	5	i29112593			
I certify that as of the Internal all statutory ad taxes and addi notice of Intern	to the following- Revenue Code h ditions. Therefor tions has been al revenue tax lie authorized to r	name taxpayer, the requieve been satisfied for the re, the lien provided by Coreleased. The proper officen was filed on	rements of section taxes listed below the section 6321 cer in the office	ow and for for these where the		CLERIC CIRCO
Name of Taxpay	yer TAYLOR	J & JANICE H LE	DNUM			EGEIVED CIRCUIT 23 PH ANNE'S
	T 1 PO BOX HESTERTOWN	648 ROLPHS WHA , MD 21620				RECEIVED COURT ST MAY 23 PH 2: 03
COURT RECO Liber TPS 1	RDING INFO Page 94	RMATION: UCC No. n/a	Serial N 1610	lo.		
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day Refiling (e)		Unpaid Balance of Assessment (f)
1040 1040 1040	12/31/84 12/31/85 12/31/86	214-44-2574 214-44-2574 214-44-2574	05/13/85 04/14/86 05/04/87	06/12/9 05/14/9 06/03/9	96	1972.18 2203.00 2687.53
***	***	***	****	***	***	****
Place of Filing	GUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 216		. т	otal	\$ 6862.71
This notice was		gned atBaltim	nore: MD		_	, on this,
Signature			Title	Chief, Sf	 >f	····



### Excerpts From Internal Revenue Code

### ec. 6321. Lien For Taxes.

If any person liable to pay any tax neglects or refuses to y the same after demand, the amount (including any Intert, additional amount, addition to tax, or assessable penalty, either with any costs that may accrue in addition thereto) all be a lien in favor of the United States upon all property of rights to property, whether real or personal, belonging such person.

### ec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien sposed by section 6321 shall arise at the time the assessment made and shall continue until the liability for the amount so spessed (or a judgment against the taxpayer arising out of sch liability) is satisfied or becomes unenforceable by reason lapse of time.

### ec. 6323. Validity and Priority Against Certain Persons.

- (a) Purchaser's, Holders Of Security Inprests, Mechanic's Lieners, And Judgment ion Creditors. — The lien imposed by section 5321 shall if be valid as against any purchaser, holder of a security terest, mechanic's liener, or judgment lien creditor until notice sreof which meets the requirements of subsection (f) has en filed by the Secretary.
- (1) Place For Filing Notice; Form.—
- (1) Place For Filing The notice referred to in subction (a) shall be filed -
- (A) Under State Laws
- (i) Real Property In the case of real property, In one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
- (ii) Personal Property In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated;
- (B) With Clerk Of District Court In the office of the clerk of United States district court for the judicial district in which property subject to lien is situated, whenever the State has by law designated one office which meets the requirements of paragraph (A), or
- (C) With Recorder Of Oeeds Of The District Of Columbia In office of the Recorder of Deeds of the District of Columbia, if property subject to the lien is situated in the District of Units of the Columbia.

- (2) Situs Of Property Subject To Lien For purposes of paragraphs (1) and (4), property shall be deemed to be situated (A) Real Property In the case of real property, at its
  - physical location; or
    (B) Personal Property In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the torm or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1611

- (g) Rellling Of Notice. For purposes of this section -
- (1) GONGTO Rulle. Unless riotice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as flied on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) Place For Filling. A notice of Ilen refiled during the required refilling period shall be effective only -
  - (A) If
  - (i) such notice of lien is reflied in the office in which the prior notice of lien was filled, and
  - (ii) in the case of real property, the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and
  - (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filled in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refling Period. — In the case of any notice of lien, the term "required refiling period" meane(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for each notice of lien.

# Sec. 6325. Release Of Lien Or Discharge Of Property.

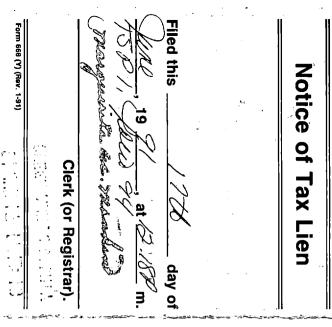
- (a) Reference Of Light. Subject to euch regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.
- (1) Liability Satisfied or Unenforceable The Secretary finds that the liability for the amount assessed, together with all inferest in respect theraof, has been fully safiefied or has become legally unenforceable; or
- (2) Bond Accepted There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

- (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. —
- (2) Disclosure of amount of outstanding lien. If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

10111000(1)					
(Rev. December 1985)	Notic	ce of Federal Tax	Lien Unde	r Internal I	Revenue Laws
District		Serial Numbe	r		Far Optional Use by Recording Office
Laguna Ni	iguel, CA	3301 1	.956		
notice is given assessed against this ilability in favor of the to this taxpa	en that taxes linst the-follow las been made, e United States	1, 6322, and 6323 of the (including interest an ing-named taxpayer. but it remains unpaid. on all property and rigitount of these taxes, ascerue.	id penalties) h Demand for pa Therefore, thei hts to property i	ave been ayment of re is a lien belonging	ane 61 CLE
Name of Taxpay	/er	<del></del>	· · · · · · · · · · · · · · · · · · ·		EN JUN
Bobby J.	Darrah	ē			ECE CIRC I L
Residence 5344 Eric Oceanside	St. e, CA 92056				RECEIVED CLERK, CIRCUIT COURT 91 JUN   1, AM   1:07 QUEEN ANNE'S COUNTY
IMPORTANT R	ELEASE INFORMA	TION: With respect to each a given in column (e), this not of release as defined in IRC 6	tice shall, on the da		)URT 07
Kind of Tax	Tax Period Ended (b)	ldentifying Number	Date of Assessment (d)	Last Day for Refiling	Unpaid Balance of Assessment (f)
IRC 6672	09-30-87	419-32-0935	11-28-88	12-28-98	13860.63
*	Taxpayer ha	s also used Social	Security nu	mber <u>418-</u> 0	1-4599.
Place of Filing	Clerk of a Queen A.	the Circuit Can we's County lle, mo		Total	13860.63
	CENTREDI	ile, mo	21617		
	prepared and si	gried at	an Diego, CA		, on thi
the JISC day	y of May	_, 19			
Signature V May fre	ild J. May	vfield (619)557-667	Title 72 Rever	nue Officer	33011956
(NOTE: Cert	ilicate of officer auth	norized by law to take acknowle	edaments is not esse	ential to the validity	y of Notice of Federal Tay lies



lited

### **Excerpts From Internal Revenue Code**

### Sec. 6321. Lien For Taxes

If any person lieble to pey eny tax neglects or refuses to pay the same atter demand, the amount (including any interest, additionel amount, addition to tax, or assessable panally, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United Stetes upon all property and righta to property, whether real or personal, belonging to auch person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien Imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforce able by reason of lapse of time.

Sec. 6323. Validity and Priority. Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The llen Impos-

ed by section 6321 shall not be valid as against any purchaser, holder of e eccurity interest, mechanic's lienor, or judgment lien creditor until notice thereof which maets the requirements of aubsection (f) has been filed by the Secretary

### Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subeection (a) shall be filed-

(A) Under State Laws

(i) Real Property - In the case of real property, In one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which like property subject to the tien is situtated; and

(ii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of euch Stale, in which the property eubject to the lien is alluated; except that State tew merely conforming to reenacting Federal law establishing a national filing eystem does not constitute a second office for filing as designated by the laws of such Slate; or

(B) With Clerk Of District Court-in the office of the

clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designeted one office which meets the

requirements of aubparagraph (A), or
(C) With Recorder Of Deeds Of The District Of Columbla - In the office of the Recorder of Deeds of the District Columbia, if the property subject to the lien is situated in the

District of Columbia.

- (2) Situs Of Property Subject To Lien For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical location: or
- (B) Personal Property-in the case of personal property, whether tangible or inlangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

> Securities Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of tien is refiled in the manner preecribed in paragraph (2) during the required refiling period, euch notice of lien shall be treated as filed on the date on which it is filled (in accordance with subsection (f) after the expiration of euch refiling period.

(2) Place For Filing.—A notice of tien reflied during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under aubparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such tien is also filed in accordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case ot any notice of Ilen, the term "required refiling period"

(A) The one-year period ending 30 days after the expiretion of 10 years after the date of the assessment of the lax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for auch notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to euch requlations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 devs after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the tlability for the amount assessed, together with all interast in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of euch time), and that is in accordance with such-requirements relating to terms, conditions, and form of the bond and eureties thereon, as may be epacified by such reguletions

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.

(2) Disclosure of amount of outstanding lien,-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to auch lien or intends to obtain e right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Inter	nal Rev	enue Laws	`
District	•	Serial Numb	er		For Optional t	Jse by Recording Offic	<del>20</del> €
В	ALTIMORE		529113	174			
notice is give assessed agai liability has be favor of the Ui this taxpayer	en that taxes nst the followir een made, but nited States on for the amounts that may	I, 6322, and 6323 of the (including interest and including interest and including interest and including interest and rights into f these taxes, a accrue.	nd penalties) hemand for paymerefore, there is to property be and additional	ent of this s a lien in longing to	HOLEN ANNE'S COUNTY	CLERK. CIRCUIT COURT	1 4 4
	PO BOX 457 QUEENSTOWN						
below, unless shall, on the c	notice of lien is lay following suc	RMATION: With respect refiled by the date give h date, operate as a certing INAL DATE IN	n in column (e), ficate of release	this notice as defined ***			HHH
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)		npaid Balance f Assessment <i>(f)</i>	(
941 941 941	3/31/84 6/30/84 9/30/84	, ,	7/7/86 7/7/86 7/7/86	8/6/96 8/6/96 8/6/96	,	217.13 1486.33 927.62	
941 941 941 941	12/31/84 3/31/85 6/30/85 9/30/85		5/5/86 12/23/85 5/26/86 5/5/86	6/4/96 1/22/96 6/25/96 6/4/96		1563.67 1502.70 1685.59 1595.84	•
941 94Ø	12/31/85 12/31/84	95-3792132 95-3792132	5/5/86 1/6/86	6/4/96 2/5/96	' <b>I</b>	669.67 3297.23	
				. ·	·	erg a transfer of the second	
Place of Filing		CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MD	UNTY	Tota	s .	12945.78	
		9:57 86	1493 IMORE, MD.			, on t	his,
the <u>lØth</u> d	ay dune	_ , 19 <sup>1</sup>					(
Signature (	for III		Title ACS		MANAGEI	₹	`

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Form 668 (Z) (Rev. 5-94)

Q.

Department of the Treasury - Internal Revenue Service

# **Gertificate of Release of Federal Tax Lien**

District .	<u></u>	Serial Numb	er	·	For	Use by Recording Office
	FLAWARF/MA	50/L 0 N D	500117			
I certify that as of the Internal all statutory ac taxes and add notice of interr	to the following- Revenus Code had the colors the colors the colors has been a color to the colors had been at the colors to the colors the colors to the co	name taxpayer, the requi ave been satisfied for the e, the lien provided by C eleased. The proper offi n was filed on	taxes listed belo ode section 6321 cer in the office June 17	on 6325 (a) ow and for for these where the	·	
19 <u>91</u> , is ir these taxes an		ote the books to show	the release of th	ls lien for		
		T INC , a CORPC	RATION			CLERK. ( 96 JUL QUEEN /
	PO BOX 457 QUEENSTOWN				,	RECEIVED COURT SELERK, CIRCUIT COURT 96 JUL 18 AM 10: 01
	ORDING INF					NT)
Liber n/a	Page n/a	UCC No.	Serial No 1612	).		
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Da Refill (e)		Unpaid Balance of Assessment (1)
941 941 941 941 941 941 941 940 *****	03/31/84 06/30/84 09/30/84 12/31/85 03/31/85 06/30/85 09/30/85 12/31/85 12/31/84 ******	95-3792132 95-3792132 95-3792132 95-3792132 95-3792132 95-3792132 95-3792132	07/07/86 07/07/86 07/07/86 05/05/86 12/23/85 05/26/86 05/05/86 05/05/86 01/06/86 ******	08/06/ 08/06/ 08/04/ 06/04/ 06/25/ 06/04/ 02/05/ ****	(96 (96 (96 (96 (96 (96 (96	217.13 1486.33 927.62 1563.67 1502.70 1685.59 1595.84 669.67 3297.23 ******
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT		Total	\$ 12945.78
	prepared and sign		MORE, MD			on this,
the <u>UZDD</u> day	of July_	, 19 <u>_76_</u> _				·
Signature	Mar		Title	Chief,	SPf	



United States

### **Excerpts From Internal Revenue Code**

-91

Clerk (or Registra

900

e: 1:5

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any coets that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impos-

ed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### Place For Filing Notice; Form.—

- (1) Place For Filing The notice referred to in subsection (a) shall be flied-
  - (A) Under State Laws
  - (i) Real Property In the case of real property, to one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situtated; and
  - (II) Personal Property in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property subject to the lien is situated; except that State taw merely conforming to reenacting Federal law establishing a national filing

system does not consiliute a second office for filing as designated by the laws of such Stete; or (B) With Clerk Of District Count in the office of the clerk of the United States district count for the judicial district to which the property subject to lien is elituated, whenever the State has not by law designated one office which meets the

requirements of subparagraph (A), or
(C) With Recorder Of Deeds Of The District Of Coof Columbia, if the property subject to the lien is situated in the

- (2) Situs Of Property Subject To Lien . For purposes of paragraphs (1) and (4), property shall be deemed to be eliusied-(A) Real Property - In the case of real property, at its physical location: or
- (B) Pereonal Property-In the case of personal property, whether langible or inlangible, at the residence of the taxpayer at the time the notice of iten is filed.

For purposes of paragraph (2) (B), the rasidence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia

(3) Form . The form and content of the notice relerred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1613

- (g) Refiling Of Notice.—For purposas of this section
- (1) General Rule.—Unless notice of then to refited in the manner prescribed in paragraph (2) during the required refilling period, such notice of tien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.
- (2) Place For Filing.—A notice of lien refited during the required refilling period shall be effective only-
  - (A) If-
  - (i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and
  - (II) In the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
  - (B) In any case in which, 90 days or more prior to the date of a refilling of notice of Ilen under subparagraph (A), the

Secretary received written information (in the manner prascribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien le also filed in accordance with subsection (f) in the State in which such residence is

- (3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means-
- (A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tex, and
- (B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

- (a) Release Of Lien .— Subject to such regutations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day
- (1) Liability Satisfied or Unenforceable The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully eatlefied or has become legally unenforceable; or
- (2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in raspect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien,-if notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fe	deral Ta	ax Lien Ur	nder Inte	rnal f	Revenue Laws	
District	<del></del>	2	Serial Numb	oer		For Option	onal Use by Recording Office	. (
<b>B</b>	ALTIMORE,	MD (		529111	2722		_	
As provided by notice is give assessed again liability has be favor of the Ur this taxpayer interest, and contact the liability of the liabili	en that taxes nst the followir een made, but nited States on for the amoustists that may	(Including ag-named to it remains all proper ant of the accrue.	interest ar taxpayer. De unpaid. Th ty and rights se taxes, a	nd penalties) emand for payn erefore, there s to property be	have been nent of this is a lien in elonging to penalties,	RATIO	RECEIVED CLERK, CIRCUIT COURT 91 JUN 17 PH 12: 18 QUEEN ANNE'S COUNTY	¥ - ·
, ,	STEVENSV	ILLE MD	ı				URT 18	
1001001100	P. O. BOX BTEVENSVIL		21666-0	129				•
below, unless	RELEASE INFO notice of lien is ay following suc	refiled by t	the date give	n in column (e),	this notice			
Kind of Tax (a)	Tax Perlod Ended <i>(b)</i>	-	ng Number	Date of Assessment (d)	Last Day for Refiling (e)	or	Unpaid Balance of Assessment <i>(f)</i>	
941	Ø3/31/9Ø	52-1	448894	09/24/90	10/24/	<b>ത</b> ത	10993.31	
941	Ø6/3Ø/9Ø		448894	Ø9/17/9Ø	10/17/	øø	7546.51	
941 941	Ø9/3Ø/9Ø 12/31/9Ø		448894 448894	02/04/91 03/18/91	Ø3/Ø6/9 Ø4/17/9		7730.25 4548.43	
			17 · · · · · · · · · · · · · · · · · · ·				age of the second of the secon	
Place of Filing			CIRCUIT COUNTY MD 21	COURT	Tot	tal \$	30818.50	2
This notice wa	s prepared and	signed at <sub>-</sub>	BALTI	MORE, MD			, on this	
the <u>5th</u> da	ay of June	_ , 19 <u>_ 71</u>	·					
Signature for	P. VOTTA		AC	Title		HF.COM 2-Ø1-0	NTACT ACS 0491	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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United State

### **Excerpts From Internal Revenue Code**

### Sec. 6321. Lien For Taxes

If eny person lieble to pey eny tax neglects or reluses to pay the same efter demend, the emount (including eny interest, additional emount, eddition to tax, or essessable penalty, together with any costs that may accrue in addition thereto) shall be eilen in fevor of the United Sietes upon all property and rights to property, whether real or personal, belonging to euch person.

### Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by lew, the lien imposed by section 6321 shell arise of the time the essessment is mede and shall continue until the liebility for the amount so essessed (or e judgment egeins) the laxpayer arising out of such liebility) is selistied or becomes unenforceable by reason of lapse of time

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The lien impos ed by section 6321 shall not be veild as against any purchas er, holder of a security interest, mechanic's llenor, or judg ment lien creditor until notice thereof which meets the require ments of subsection (f) has been flied by the Secretery.

### (n) Place For Filing Notice; Form.—

(1) Place For Filling - The notice referred to in sub section (e) shell be filed-

the lien is situated; end

(A) Under Stete Laws (a) Under Stete Laws
(b) Real Property - in the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to

(ii) Personal Property-in the case of personal property, whether tengible or intengible, in one office within the Stete (or the county, or other governmental subdivision), es designeted by the lews of euch State, in which the property subject to the lien is situated; except theil State lew merely conforming to reenecting Federal lew establishing e netional filing system does not constitute a second office for filing

as designeted by the lews of euch Siete; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the State has not by lew designeted one office which meets the

requirements of subparegraph (A), or (C) With Recorder Of Deeds Of The District Of Co-lumble - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is silueted in the District of Columbie.

(2) Situs Of Property Subject To Lien - For purposee of paregrephs (1) and (4), property shell be deemed to be situeted-(A) Real Property - In the cese of reel property, et its physical location, or

(B) Personal Property in the case of personal property, whether lengible or intangible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or perinership shall be deemed to be the place et which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is wilhout the United Sietes shall be deemed to be in the District of Columbie.

(3) Form - The form and content of the notice referred to in subsection (e) shell be prescribed by the Secretary. Such notice shell be valid notwithstending any other provision of lew regarding the form or content of a notice of Ilen.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities

Q

Motor vehicles



Lien # 1614

(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is reflied in the manner prescribed in peregraph (2) during the required refilling period, such notice of lien shall be treated as filed on the dete on which it is filed (in eccordance with subsection (f) efter the expiration of such railing period.

(2) Place For Filing.—A notice of lien refiled during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(II) In the case of real property, and the fact of refilling is entered and recorded in an index to the exient required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the Secretery received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if a notice of such lien le elso filed in accordance with eubsection (f) in the Stele in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means-

(A) the one-year period anding 30 deys after the expiration of 10 yeers efter the dete of the assessment of the tax. end

(B) the one-yeer period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such reguletions as the Secretary mey prescribe, the Secretary shall issue e certificete of release of eny lien imposed with respect to eny internel revenue tax not leter than 30 days after the day on which -

(1) Liebility Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully estisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that le conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of euch time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as may be epecified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the cutstanding obligation secured by euch lien mey be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to euch lien or intends to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notic	e of Federal Ta	<u>x</u> Lien Un	der Inter	rnal F	Revenue Law	vs_ `
District	_	Serial Numb	oer		For Option	nal Use by Recording (	Office
В	ALTIMORE	.	529113	823			
notice is give assessed again liability has be favor of the Ur	n that taxes not the following en made, but alted States on for the amou oosts that may	<u> </u>	nd penalties) hemand for paymerefore, there is to property be	nave been ent of this s a lien in longing to		CLERK, CIRCUIT COURT 91 JUN 24 AM 11: 19 QUEEN ANNE'S COUNTY	51 g
	•			. ,-		COURT FI: 19	
	205 WATER CENTERVILL					<del></del>	
below, unless shall, on the d	notice of lien is ay following suc	RMATION: With respect refiled by the date given h date, operate as a certing INAL DATE IN	n in column (e), ficate of release	this notice as defined		·	(() :
Kind of Tax	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day fo Refiling <i>(e)</i>	or	Unpaid Balance of Assessment (f)	
1040	12/31/81	186-09-2648	5/27/85	6/26/9	75	3775	.71
							•
		### 					4 H
			÷				
Place of Filing Original		CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MD Data:	UNTY		al \$	3775.71	ټ <i>د</i> ڼ
		signed atBALT	1084 IMORE, MD.			, 0	on this,
the <u>14th</u> da	aye <u>yu⊓e</u>	_ , 197 <u>1</u>					4
Signature	For J Howa	Drostos rd	Title		REVE	NUE OFFICER	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax IIen

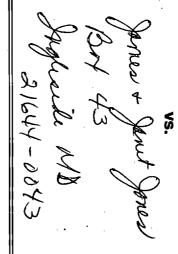
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Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

(Rev. 5-94)		Certificate	of Release	of Feder	al Ta	x Lien
District		Serial Num	oer '		For U	se by Recording Office
B	ALTIMORE, N	1D	529113	B23		
of the internal all etatutory ac taxee and add notice of intern	Revenue Code hadditione. Therefor itione has been a revenue tax lies a sufficient to many the control of the co	name taxpayer, the requave been satisfied for the re, the lien provided by Creleased. The proper offen was filed on	e taxee lieted beig Code section 6321 Icer in the office June 24	ow and for for these where the	QUEEN ANNE'S COUNTY	RECEIVE CLERK, CIRCUIT
	yefran C Vo	DGEL			NE'S C	<del></del>
	205 WATER S CENTERVILLE				AIMOO	COURT 9: 14
COURT RECO Liber tsp 1	ORDING INFO Page folio 94	UCC No.	Seriál No 1614			
Kind of Tax	Tax Period Ended (b)	identifying Number	Date of Assessment (d)	Last Day Refiling (e)		Unpaid Balance of Assessment (f)
1040 ******	12/31/81 *******	186-09-2648 ********	05/27/85 *******	06/26/9 ******		3775.71 ********
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY		Т	otal	\$ 3775.71
	prepared and si	gned atBALTI	MORE, MD		l	, on this,
Signature J	ol May  Uli		Title	Chief, S		Toy lion Day But 71 466 (1071 2

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71 C.B. 409)



Excerpts From Internal Revenue Code

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(or Registra

Sec. 6321. Lien For Taxes

If any person liable to pey eny lax neglects or refuses to pay the same efter demand, the amount (including eny interest, additional amount, addition to tax, or essesseble penalty, together with eny coste that may accrue in addition thereto) shall be allen in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by law, the lien imposed by section 6321 shall erise at the time the assessment is made end shall continue until the liability for the amount so assessed (or e judgment against the taxpeyer firling out of such liability) is settisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as against any purchase

ed by section 6321 ehall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretery.

### (1) Place For Filing Notice; Form.—

(1) Piece For Filling . The notice referred to in subsection (e) shall be filled.

(A) Under Stale Laws

(i) Real Property - In the case of real property, in one office within the Stete (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situiteted; and

(ii) Personal Property-in the case of personal

(II) Personal Property-in the cese of personal property, whether tengible or intengible, in one office within the State (or the county, or other governmental subdivision), as designated by the lawe of such State, in which the property subject to tha lien settuated; except that State law merely conforming to reenacting Federal law esteblishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or (B) With Clerk Of District Court-in the office of the

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

requirements of subparegreph (A), or (C) With Recorder Of Deeds Of The District Of Cojumbla - In the office of the Recorder of Deeds of the District

of Columbia, if the property subject to the ilen is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shell be deemed to be situated-(A) Reel Property - in the case of real property, at its physical location; or

otice

(B) Personal Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpeyer at the time the notice of lien is filed.

For purposes of paregreph (2) (B), the residence of a corporetion or pertnership shall be deemed to be the place at which the principal executive offlice of the business is located, and the residence of a taxpayer whose residence le without the United States shell be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstending any other provision of law regerding the form or content of e notice of tien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filled with respect to:

1. Securities

day of

Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien ia refiled in the manner prescribed in paragraph (2) during the required refiling period, euch notice of lien shall be treated as filed on the date on which it is filed (in eccordance with subsection (f) after the expiretion of such refiling period.

(2) Place For Filing.—A notice of the refiled during the required refiling period shall be effective only

(A) H-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fact of refling le entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written informetion (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a necordance with eubsection (f) in the State in which euch residence is tocated.

(3) Required Refiling Period.—In the case of any notice of tien, the term "required refilling period" means-

(A) the one-yeer period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refiling period for such notice of lien:

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.

(1) Liability Satisfied or Unenforceable - The Secretery finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully setisfied or has become legally uhenforceable; or

(2) Bond Accepted There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time preecribed by law (including any extension of euch time), and that is in eccordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by euch regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(x) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Dieclosure of amount of outstanding lien, if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien mey be disclosed to any parson who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

**Department of the Treasury - Internal Revenue Service** 

(Rev. January 1991)	Notice	e of Federal Ta	ıx Lien Un	der Inte	rnal F	levenue Laws	
District		Serial Numb	er		For Option	nal Use by Recording Office	. (
BA	ALTIMORE, i	מא	529113	56 <del>9</del> ·		9 0	n 4 4
notice is give assessed again liability has be favor of the Urthis taxpayer	en that taxes nst the following een made, but nited States on for the amou costs that may	I, 6322, and 6323 of the (including interest are ing-named taxpayer. De it remains unpaid. The all property and rights into for these taxes, a accrue.  JANET JONES	nd penalties) hemand for paymere in the paymere in	nave been ent of this s a lien in longing to		RECEIVED COURT CLERK. CIRCUIT COURT 91 JUN 24 AH 11: 19	
	BOX 43 INGLESIDE,	MD 21644-0043					142
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date give h date, operate as a certification.	n in column (e),	this notice	or	Unpaid Balance of Assessment	
(a)	(b)	(c)	(d)	(e)		(f)	. 4
1040	12/31/89	222-26-2778	Ø5/28/9Ø	Ø6/27/9	ØØ	1528.98	•
							2 + 1
Place of Filing		OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT 617	То	tal \$	1528.98	•
This notice wa	s prepared and	signed at <u>BALTI</u>	MORE, MD			, on this	,
the 13th	ay of une		·		·		,
Signature 5	a on or	AC	Title S	M	ANAGER		_ (
	cate of officer author 466, 1971 - 2 C.B. 40	rized by law to take acknowled 09)	gments is not essenti	al to the validity	of Notice of	Federal Tax lien Form <b>668 (Y)</b> (Rev. 1-9	-

1615

**United States** 

vs.

# Release of Tax Lien

led this				day of
		, 19		M.
1	entry made in		, page	
	BOOK 140		, page	
			Clerk (or	Registrar).

Form 668(Z) (Rev. 4-84)

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Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

# U.S. GOVERNMENT PRINTING OFFICE: 1991/2. .-O- , 415

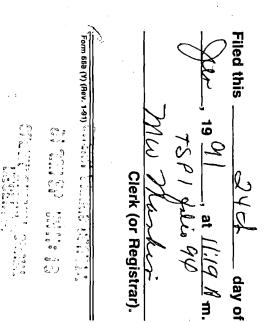
E.I. NO. 25-0501000

# Certificate of Release of Federal Tax Lien

District			icicusc of i		
		Serial Number	er		For Optional Use by Recording Office
BAI	LTIMORE, M	α   α	5291135	569	CLERK. 92 AUG
(a) of the Internal for all statutory these taxes and a the notice of inte	Revenue Code hadditions. Therefood it is additions has been the transfer of transfer of the transfer of transfer o	e books to show the re	the taxes listed be by Code section 6 officer in the offic June 24	low and 3321 for e where	RECEIVED COURT CLERK, CIRCUIT COURT 92 AUG 17 PH 12: 1,6 90 DUEEN ANNE'S COUNTY
name or raxpayer	JAMES & J	ANET JONES			
	OX 43 NGLESIDE,	MD 21644-004	3	-	•
COURT RECO	RDING INFO Page folio 94	UCC No.	Serial No.	. ]	
tsp 1	Tax Period	1615	n/a Date of	Last Day 1	for Unpaid Balance
Kind of Tax	Ended	Identifying Number	Assessment	Refiling	of Assessment
(a)	. (b)	(c) 	(d)	(e)	(1)
1040	12/31/89	222-26-2778	05/28/90	06/27/	00 1528.98 *********
Place of Filing	QUEEN	OF THE CIRCUI ANNE'S COUNTY VILLE, MD 2:	T COURT	Total	<b>\$</b> 1528.98
This certificate wa	QUEEN CENTRE	ANNE'S COUNTY VILLE, MD 2		Total	

60026I

Form **668(Z)** (Rev. 4-84)



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United States

### **Excerpts From Internal Revenue Code**

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a ilen in favor of the United States upon all property and rights to properly, whether real or personal, belonging to

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by eeclion 6321 shall arise at the time the assessment is made and shell continue until the liability for the amount so assessed (or a judgment agains) the texpever arising out of such liability) is satisfied or becomes unenforceable by reason of lapee of lime.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And

ு Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's llenor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### ர Place For Filing Notice; Form.—

(1) Place For Filling - The notice referred to in subsection (a) shall be filed-

(A) Under State Lawe

(i) Real Property In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such Stale, in which the property subject to the lien is sliutated; and

(ii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the State (of the county, or other governmental eubdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system dose not constitute a second office for filing

as designated by the laws of such State; or (B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judiciel district In which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

requirements of subparagraph (A), or (C) With Recorder Of Deeda Of The District Of Co-tumbla - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Silus Of Property Subject To Lien - For purposes of paregraphs (1) and (4), property shell be deemed to be situated-(A) Real Property - In the case of real property, at lie physical location: or

(B) Personal Property-in the case of personal property, whether langible or inlandible, at the residence of the taxpeyer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is ideated, and the residence of a taxpaver whose residence is without the United States shell be deemed to be in the Dietrict of Columbia.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shell be valid notwithstanding any other provision of law regerding the form or content of a notice of lieb.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Mator vehicles



(g) Refiling Of Notice.—For purposes of this section

(1) General Rule. - Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refilling period, such notice of tien shall be treated as filed on the date on which it is flied (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of tien refiled during the required refilling period chall be effective only-

(A) If-

(I) such notice of lien is reflied in the office in which the prior notice of tien wee filed, and

(ii) In the case of real property, and the fact of reliling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning à change in the taxpayer's residence, if a notice of such lien is also flied in accordance with subsection (f) in the State in which such residence is

(3) Regulred Refiling Period. - In the case of any notice of lien, the term "required refilling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any tien imposed with respect lo any internal revehue tax not later than 30 days after the day

(1) Liability Satisfied of Unenforceable - The Secretery finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or hae become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of euch time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and cureties thereon, as may be specified by euch

### Sec. 6103. Confidentiality Disclosure of Returns and Return Information.

### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding tien, it a notice of then has been litted pursuent to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such tien or intende to oblain a right in such property.

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Department of the Treasury - Internal Revenue Service

**Notice of Federal Tax Lien Under Internal Revenue Laws** (Rev. January 1991) For Optional Use by Recording Office District Serial Number I CLERK, CIRC BALTIMORE, MD DUEEN ANNE'S COUNT 529114Ø4Ø As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, Interest, and costs that may accrue.. JOSEPH W. POOLE Name of Taxpaver 142 SOMERSET ROADD Residence STEVENSVILLE, MD 21666 IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a). Date of **Unpaid Balance** Tax Period Last Day for Identifying Number Kind of Tax Refiling Ended Assessment of Assessment (b) (d) (e) *(f)* (a) (c) 18296.97 6672 09/30/82 578-58-2415 04/10/86 Ø5/1Ø/96 6672 12/31/83 10/17/85 578-58-2415 11/16/95 42043.85 578-58-2415 6672 12/31/83 04/03/86 6585.36 Ø5/Ø3/96 6672 Ø3/31/84 578-58-2415 04/03/86 Ø5/Ø3/96 12082.55 6672 Ø2/28/86 578-58-2415 Ø2/23/88 Ø3/24/98 61115.54 1040 12/31/82 578-58-2415 Ø5/25/9Ø Ø6/24/ØØ 6852.29 1040 12/31/82 578-58-2415 Ø5/25/9Ø Ø6/24/ØØ 84087.12 1040 12/31/86 578-58-2415 Ø9/28/87 10/28/97 8679.12 1040 12/31/87 578-58-2415 Ø2/Ø5/9Ø 449.23 Ø3/Ø7/ØØ Place of Filing CLERK OF THE CIRCUIT COURT Total QUEEN ANNE'S COUNTY 240192.03 CENTREVILLE, MD 21617 BALTIMORE, MD This notice was prepared and signed at \_\_ , on this. the 18th day of une Signature Title REVENUE OFFICER 52-01-2625

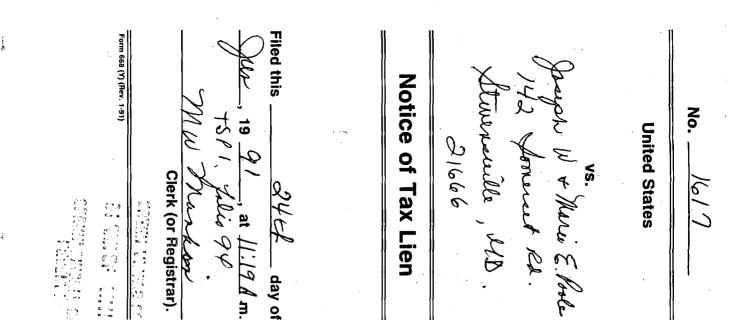
(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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### Department of the Treasury - Internal Revenue Service

(Rev. 5-94)		Gerinicate (	of Helease	of Fede	ral Ta	ıx Lien
District	· <del>· \                                </del>	Serial Numb	er		For l	Jse by Recording Office
_						
i certify that as of the internal all statutory ac taxes and addi notice of intern	Revenue Code had distinct the second in the	RYLAND I  name taxpayer, the requive been satisfied for the set of the set of the set of the set of the proper offines as filed on	taxes listed belo code section 6321 cer in the office June 24	on 6325 (a) ow and for for these where the		RECEIVED COURT CLERK, CIRCUIT COURT 96 JUL 18 AM 10: 01
Name of Taxpa	<sup>yer</sup> JOSEPH W	. FOOLE				AM IO: 01
Residence	142 SOMERS STEVENSVIL					OURT J: 01
COURT REC Liber tsp 1	ORDING INF Page folio 9	UCC No.	Serial No n/a	,		
Kind of Tar	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day Refilir <i>(e)</i>		Unpaid Balance of Assessment (f)
6672 6672 6672 6672 6672 1040 1040 1040 ****	09/30/82 12/31/83 12/31/83 03/31/84 02/28/84 12/31/82 12/31/82 12/31/84 12/31/87 ******	578-58-2415 578-58-2415 578-58-2415 578-58-2415 578-58-2415 578-58-2415 578-58-2415 578-58-2415 578-58-2415	04/10/86 10/17/85 04/03/86 04/03/86 02/23/88 05/25/90 05/25/90 05/25/90 09/28/87 02/05/90 ******	05/10/ 11/16/ 05/03/ 05/03/ 03/24/ 06/24/ 06/24/ 10/28/ 03/07/ *****	95 96 98 98 00 00 97	18296.97 42043.85 6585.36 12082.55 61115.54 6852.29 84087.12 8679.12 449.23 ******
Place of Filing						
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT		Total	\$ 240192.03
This notice was	prepared and sign	gned atBALTI , 19 <u>96</u> .	MORE, MD_	<u>.</u>		, on this,
Signature	Mes		Title	Chief,	SPf	



### **Excerpts From Internal Revenue Code**

### Sec. 6321. Lien For Taxes

If eny person liable to pey eny tax neglects or ratuses to pay the seme efter demand, the emount (including eny interest, additional emount, addition to lax, or assesseble penelty, together with any costs that mey accrue in eddition thereto) shall be a lien in favor of the United States upon all property and rights to proparty, whether rael or personel, belonging to

### Sec. 6322. Period Of Lien.

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(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Illen Impos-

ad by eaction 6321 shall not be valid as egainst any purches-ar, holder of e security interest, mechanic's lienor, or judgment lien creditor until notica thareof which maets the regulraments of subsection (I) has been tiled by the Secretery.

### (1) Place For Filing Notice; Form.-

(1) Placa For Filing. The notice referred to in subsection (a) shall ba\_filed-

(A) Under State Laws (A) Under State Laws (I) Real Property In the case of real property, in one office within the Steta (or the county, or other governmentel subdivision), es designeted by the lews of such State, in which the property subject to

tha lian is situtated; and

(II) Personal Proparty-In the case of personal property, whether tangible or intangible, in one office within the Stata (or the county, or other governmental subdivision), as dasignated by the laws of such Stata, in which the property subject to the lien is situated; axcapt that State lew merally conforming to reenacting Federal law aetablishing a national filing system does not constitute e eecond office for filing

as designated by the lews of such State; or
(B) With Clark Of District Court-in the office of the clerk of the United States district court for the judiciel district in which the property subject to lien is situated, whenever that State has not by law designated one office which meats the

raquirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situated in the District of Columbia

(2) Silus Of Property Subject To Lien - For purposes of paregraphs (1) end (4), property shall be deemed to be situeted-(A) Real Property - In the case of reel property, at its physical location; or

(B) Personal Property-in the case of personal property, whather tangible or intangible, et the residence of the taxpayar et tha Ilma the notica of lien is filed.

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(3) Form - The form and content of the notice retarred to In subsection (a) shell be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien,

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities

Motor vehiclas



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unlass notice of Ilan is rafiled in the manner prescribed in paragraph (2) during the required refilling period, such notice of tien shall be treated as filled on the date on which it is filled (in eccordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of than reflied during the required refiling period shall be effective only-(A) If-

(i) euch notice of lian is rafiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refilling is entered and recorded in an indax to tha axtent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the data of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concarning a chenge in the texpeyer's residence, if e notica of euch tian is also filad in accordance with subsection (f) in the Steta in which such residence is

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(A) the one-year period ending 30 days after tha axpiration of 10 years after the date of the assessment of the

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(1) Liability Satisfied or Unanforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforcable, or

(2) Bond Accapted-There is furnished to the Secretary and eccapted by him a bond that is conditioned upon the payment of the emount assessed, together with all interest In respect tharaof, within the time prescribed by law (including any axtension of euch time), and that le in accordance with such requirements relating to terme, conditions, and form of the bond and euroceathereon, as may be epocified by such regulatione

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if a notice of lien has been filed pursuant to eection 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to eny person who furnishes settlefactory written avidance that he has e right in the property subject to such lian or intends to obtain a right in such property.

131

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Inte	rnal R	evenue Laws
District		Serial Numb	per		For Option	ai Use by Recording Office
BA	LTIMORE	MD	529113	787		
notice is give assessed agair liability has be favor of the Un	n that taxes ast the following the made, but lited States on for the amounts that may		nd penalties) hemand for paymere fore, there is to property be and additional	nave been lent of this s a lien in longing to		RECEIVED COURT CLERK CIRCUIT COURT 91 JUN 24 AH 11: 19
Name of Taxpay	<sub>er</sub> Josefh	W & MARIE E PO	OLE	. •	-	AH I
1 1031401160	42 SOMERS					UT COURT AH II: 19
below, unless	notice of lien is ay following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refilling (e)	or	Unpaid Balance of Assessment (f)
1Ø4Ø	12/31/85	578-58-2415	11/24/86	12/24/	76	9418.23
					,	
						= ·
Place of Filing		ANNE'S COUNTY	COURT	To	tal \$	9418.23
This notice was	s prepared and	signed atBALTI	MORE, MD			, on this
the 18th da	ay of une					
Signature of or	D.////./	Conemaker	Title		EVENUE 2-Ø1-26	OFFICER 25

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 71-466, 1971 - 2 C.B. 409)

HEEN ANNE'S COUNTY, SEE

HEREBY CERTIFY THAT

CHARGORD BOOK FOR QUEEN EXHIPTED

DAY OF KLEX-19 9. AT ... CONTROL OF THE PROPERTY OF THE PROPER

RECEIVED FOR RECORD THIS ... Z

EN LON COMPANIES.

1000

41 - PO - 492 (J 1923 - SPORTO 124 | VIETO 20

JOSEPH W. Pode

E. Poole

Form 668 (Z) 281 (Rev. 5-94) Department of the Treasury - Internal Revenue Service

# **Certificate of Release of Federal Tax Lien**

District		Serial Numb	er er		For Use by Red	cording Office
DELAWARE-MA	ነ የ V ነ ል አነባ	ε.	29113989			
I corrify that as of the internal I all statutory ad taxes and addit notice of interna	to the following- Revenue Code h Iditions. Therefor tions has been t at revenue tax lic authorized to n	nams taxpayer, the requises been satisfied for the re, the lien provided by C released. The proper office was filed on Octobote the books to show	rements of section taxes listed belowed to the section 6321 cer in the office em 03	ow and for for these where the	посен Ап	RECEIVED CLERK, CIRCUIT COURT 96 DEC 13 PM 2: 01
Name of Taxpay	<sup>Jer</sup> JOSEPH !	₩ & MARIE E POO	L.E		ر ب ت	EIVED COURT
	42 SOMERSE TEVENSVILL	E, MD 2166	6			.0URT <b>3: 01</b>
Liber tsp 1	Page 1.4	UCC No.	Serial N	o. 1617		
Kind of Tax (a)	Tax Period Ended (b)	ldentifylng Number (c)	Date of Assessment (d)	Last Day Refiling (e)		paid Balance Assessment (f)
1040	12/31/85 *****	578-58-2415 ******	11/24/86	12/24/9		9418.23
·						
Place of Filing		OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 216		Т	fotal \$ 9	418.23
This notice was	prepared and s	igned atBaltim	iore, ND			, on this,
the 03rd day	of <u>Decembe</u>	<u>r</u> , 19 <u>96</u> .				
Signature			Title	Chief, SP	f	

# ierk 9 Registrar

### Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person liable to pay eny tax neglects or refuses to pay the same effer demand, the amount (including eny interest, edditional amount, eddition to tax, or assessable penelty, together with any costs that may eccrue in addition thereto) shell be a lien in fevor of the United States upon all property end rights to property, whether reel or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by lew, the lien Imposed by section 6321 shall-erise at the time the assessment is made end shell continue until the liebility for the amount so essessed (or a Judgment ageinst the texpeyer arising out of such ilebility) is setisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

### (a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

1 / 1 Judgment Lien Creditors.—The Han Impos ed by section 6321 shall not be valid as egainst any purcha er, holder of e security interest, mechanic's lienor, or jud ment lien creditor until notice thereof which meets the raquir ments of subsection (f) has been filed by the Secretary.

### <sub>(i)</sub> Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in su section (a) ehall be filed-(A) Under Stete Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as dasignated by the lews of such State, in which the property subject to the lien is situated; and

(ii) Personal Property-In the case of parsonal property, whether tengible or intengible, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such Stete, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing e national filing system does not constitute a second office for filling as designated by the laws of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judiciel district in which the properly subject to lien is situated, whanever tha State has not by law designated one office which meets the

requirements of subparagraph (A), or
(C) With Recorder Of Deads Of The District Of Coof Columbia, if the property subject to the lien is sliveted in the District of Columbia

(2) Situs Of Proparty Subject To Lien - For purposes of parsgraphs (1) and (4), proparty shall be deemed to be situated-(A) Real Property - In the case of raal property, at its physical

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(B) Personel Property-in the case of personel property, whether tengible or intengible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporetion or pertnership shell be deemed to be the pisce at which the principel executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prascribed by the Secretary. Such notice shell be valid notwithstanding eny other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles
  - Rereonal property nurchased at retail



(g) Refilling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of ilen is ratiled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is filed (in eccordance with subsection (f) efter the expiretion of such reflling period.

(2) Place For Filing.—A notice of lian refiled during the required refilling pariod shall be effective only-(A) II-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(II) in the case of real proparty, and the fact of refiling is entered and recorded in an index to the extent raquired by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if a notice of such lien is elso filed in accordance with subsection (f) in the Stete in which such residence is

(3) Required Refiling Period.—in the case of any notice of iten, the term "required refilling period"

(A) the one-year period ending 30 days after the expiretion of 10 years efter the date of the assessment of the tax, end

(B) the one-yeer period ending with the expiration of 10 years efter the close of the preceding required refilling period for such notice of Ilen.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regutelions as the Secretary mey prescribe, the Secretary shell tssua a certificate of release of any Iten Imposed with respect to any internal revenue lax not leter than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the emount assessed, together with ell interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secrelary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all Interest in raspect thereof, within the time prescribed by lew (including any axtension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and aureties thereon, as may be specified by such

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (A) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosura of amount of outstanding iten,-if a notice of lien has been filed pursuent to section 6323(f), the amount of the outstanding obligetion secured by such flen may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lian or intends to obtain a right in such property.

131

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inte	rnal F	Revenue Laws
District		Serial Num	ber		For Option	nal Use by Recording Office
BA	ALTIMORE,	MD .	529113	999		
notice is give assessed again liability has be favor of the Ur	n that taxes nst the followin en made, but nited States on for the amou osts that may		nd penalties) lemand for paymerefore, there less to property be	nave been nent of this is a lien in elonging to	. : '-	RECEIVED COURT CLERK, CIRCUIT COURT 91 JUN 24 ANTI: 19
Name of Taxpay	er banrını	E EDNA BRANHAM				E'S I
1 ICSIDATION	RT 1 BOX 1		531			VED UIT COURT AM II: 19
below, unless	notice of lien is ay following suc	RMATION: With respec refiled by the date give h date, operate as a cer	en in column (e),	this notice		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day f Refiling (e)		Unpaid Balance of Assessment
6672	Ø3/31/89	245-46-5641	11/02/90	12/02/	ØØ	36645.37
						ξ
						·
	. <del></del>				-	
Place of Filing		ANNE'S COUNTY	COURT	То	tal \$	36645.37
This notice wa	s prepared and	signed atBALTI	MORE, MD			, on this,
the 18th da	ay of une	, 19 91				
Signature for	L. RIVERA	Monemaker	Title		EVENUE 2-01-2	OFFICER 625
(NOTE: Certifi	cate of officer autho	rized by law to take acknowled	laments is not essenti	al to the validity	of Notice of	Federal Tax lien

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1618

**United States** 

VS.

# Release of Tax Lien

iled this			day of
	, 19		M.
nd proper entry made in			
Book No	<del> </del>	, page	
		Clork (as	Dosintras\
		Clerk (or	Registrar).

Form 668(Z) (Rev. 4-84)



Form 668(Z)

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Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

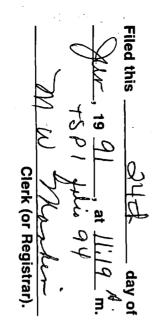
# **Certificate of Release of Federal Tax Lien**

District		Serial Number	<del>-</del>		For Optional Use by Recording Office
BA	ALTIMORE, M	מו	199		
(a) of the Intern for all statutory these taxes and the notice of interpretation in taxes and additional forms.	al Revenue Code  additions. There additions has be ternal revenue ta thorized to note to lons.	named taxpayer, the required have been satisfied for the fore, the lien provided been released. The proper satisfied on he books to show the released.	ne taxes listed be by Code section ( officer in the officer	low and 6321 for e where	RECEIVED COURT CLERK, CIRCUIT COURT 93 APR - 1 AM 10: 26
	RT 1 BÖX 10 CENTREVILLE		*1		RECEIVED COURT CLERK, CIRCUIT COURT 93 APR - 1 AM 10: 26 OUEEN ANNE'S COUNTY
	RDING INFO	· ·			<del></del>
Liber tsp 1	Page folio 94	UCC No.	Serial No. 1618		
Kind of Tax	Tax Period Ended	Identifying Number	Date of Assessment	Last Day for Refiling	Unpaid Balance of Assessment
	03/31/89	245-46-5641	11/02/90	12/02/00	<del>                                     </del>
****	******	*****	******	*****	*************
				Į	
Place of Filing	<u> </u>		ļ		
_		OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 216		Total	\$ 36645.37
This certificate w	as prepared and	signed at BALTIM	IORE, MD		, on this
the 25th day	of <u>March</u> ,	19 93			
Signature		L. Hoaras		Chief, SF:	
(NOTE: Certificate of C.B. 409)	officer authorized by	to take acknowledgements is not e	ssential to the validity of	Certificate of Release	of Federal Tax Lien Rev. Rul. 71-466, 1971-2

CAT. NO. 60026I

- And Dish

Form 668(Z) (Rev. 4-84)



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United States

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### Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglecie or refuses to pay the same after demand, the amount (including eny interest, additional amount, addition to tax, or essessable penalty, together with any costs that mey accrue in addition thereto) shall be a lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to

### Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by law, the lien Imposed by section 6321 shall arise at the time the assessent is made and shell continue until the liability for the Amount so essessed (or e judgment egainst the taxpeyer arising out of such liability) is satisfied or becomes unenforceable by reeson of lepse of time

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as egainst any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meete the require-

### ments of subsection (f) has been filed by the Secretary. Place For Filing Notice; Form.-

section (e) shall be filed-(4) Place: For=Filing: - -The notice referred-to\_in-sub-

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien is eltutated; end

(ii) Personal Propertý-in the case ot personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such State, In which the property subject to the lien is situeted; except that State law merely conforming to reenecting Federal law establishing e neflonel filling system does not constitute a second office for filing as designated by the lews of such Stete; or (B) With Clerk Of District Court in the office of the

clerk of the United Stales district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designeted one office which meets the

requirements of subperegraph (A), or (C) With Recorder Of Deeds Of The District Of Co-Tumble - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien · For purposes of paragrephs (1) and (4), property shall be deemed to be situeted-(A) Real Property - In the case of real property, at its physical location: or

(B) Personal Property-in the case of personal property, whether tangible or intangible, el the residence of the taxpayer at the time the notice of lien is filed

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the piece of which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstending eny other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities

Motor vehicles



Lien # 1619

(g) Refiling Of Notice.—For purposas of this

(1) General Rule.—Unless notice of lien ie refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shell be treeted as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(II) in the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulatione issued by the Secretary) concerning a change in the taxpeyer's residence, if a notice of such lien is elso filed in accordence with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiting period"

(A) the one-year period ending 30 deys after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such reguletions as the Secretary may prescribe, the Secretary shall issue e certificete of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(t) Liability Satisfied or Unenforceable - The Secretery finds that the liability for the amount assessed, together with all intereel in respect thereof, has been fully estlefied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secrefery and eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulatione

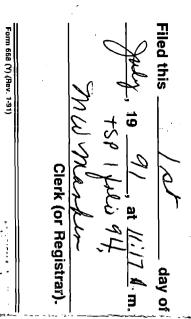
Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (c) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to euch lien or infends to obtain e right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal T	ax Lien Un	der Inter	nal Rev	enue Laws	
District		Serial Num	ber	_	For Optional U	ise by Recording Office	<u> </u>
BAI	LTIMORE		529113	603			K R
notice is given assessed agains liability has bee favor of the Unit	that taxes at the following made, but ted States on or the amousts that may	I, 6322, and 6323 of to (Including Interest and Including Including Interest and Including	and penalties) hemand for paym herefore, there l ts to property be	nave been lent of this s a lien in longing to		RECEIVED COURT CLERK, CIRCUIT COURT 91 JUN 24 AM 11: 19	
	HURCH HIL HURCH HIL			· ·		AMII: 19 E'S COUNTY	<b>→</b> 1 ·
below, unless n shall, on the day	otice of lien is y following suc	RMATION: With respect refiled by the date given the date, operate as a cele IBINAL DATE IN	en in column (e), rtificate of release	this notice as defined			
Kind of Tax	Tax Period Ended (b)	IdentifyIng Number	Date of Assessment (d)	Last Day fo Refiling (e)	r Ur of	npald Balance Assessment (f)	_ ( _
1040	12/31/84	216-64-9745	5/27/85	6/26/95	5	3883.71	Ĭ μ
		and the second					
				÷			(
-			- 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	e a	:		Å fig
Place of Filing Original		QUEEN ANNE'S C CENTREVILLE, M		Tota	al \$	3883.71	(
		11:21	1096		. •		_ (
This notice was	prepared and	signed atBAL	TIMORE, MD.			, on th	nis,
the <u>14th</u> day	y dju <u>ne</u>	_ , 19 <u>7</u>					ЯÞ.
Signature +	or J. Lea	Sports therman	Title		REVENU	E OFFICER	— <b>'</b>
(NOTE: Certifica	ate of officer autho	rized by law to take acknowle	dgments is not essenti	al to the validity of	Notice of Feder	al Tax Ilen	— `



Milesen & & Margart

United States

### **Excerpts From Internal Revenue Code**

### Sec. 6321. Lien For Taxes

It eny person lieble to pey eny tax neglects or fetuses to pay the seme after demend, the emount (including eny interest, additionel emount, eddition to tax, or esseesable penelty, together with eny costs that may accrue in addition thereto) shell be a lien in fevor of the United States upon ell property and rights to property, whether feal or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another date is specificelly fixed by law, the lien imposed by section 6321 shell erise at the time the essessement to mede and shell continue until the liability for the entount so essessed (or a judgment egolidel the taxpeyer arising out of such liability) is self-sited or becomes unenforceable by reason of lepse of time.

# Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And

Judgment Lien Creditors.—The lien Imposed by Section 6321 shell not be velid as against any purchaser, holder of a security Interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### (f) Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in subsection (e) shell be tiled

(A) Under Stele Lewe

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental aubdivision), as designated by the lews of such State, in which the property subject to the lien is silutated; and

(ii) Personal Property in the cese of personal property, whether tangible or inlengible, in one office within the Stete (or the county, or other governmentel subdivision), as designeted by the lews of such Stele, in which the property subject to the iten is situated; except that Stete lew merely conforming to reenecting Federal lew establishing a neilonal filing system does not constitute a second office for filing as designeted by the lews of such Stete; or

as designeted by the lews of such State; or (B) Wilh Clerk Of District Court-in the office of the clerk Of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by lew designated one office which meels the

requirements of subperegraph (A), or (C) With Recorder Of Deeds Of The District Of Co-tumble - In the office of the Recorder of Deeds of the District of Columble, if the property subject to the lien is silueted in the District of Columbia.

(2) Silus Ot Property Subject To Llen : For purposes of peragraphs (1) and (4), property shall be deemed to be situated. (a) Real Property : in the case of real property, et its physical location; or

Olice

(B) Personel Property-in the cese of personel property, whether lengthle or intengible, at the residence of the laxpeyer at the lime the notice of lien is filed.

For purposse of peragreph (2) (B), the residence of a corporation or partnership shell be deemed to be the place at which the principal executive office of the business is tocated, and the residence of a texpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such holice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- Motor vehicles



Lien # 1620

(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paregreph (2) during the required retiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) efter the expiretion of such refiling period.

(2) Place For Filing.—A notice of tien refitted during the required refilling period enall be effective only

(A) If-

(I) such notice of lien is reflied in the office in which the prior notice of lien was filled, and

(ii) in the case of real property, and the fact of retiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the detect a refilling of house of ten under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the laxpeyer's residence, if a notice of such lien is also filled in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of eny notice of lien, the term "required refilling period" means:

(A) the one-year period ending 30 days efter the expiretion of 10 years after the date of the essessment of the tax, and

(B) the one-year period ending with the expiration of to years after the close of the preceding required refilling period for such notice of lien.

# Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such reguletions as the Secretary may prescribe, the Secretary shalt leave a certificate of release of any lien imposed with respect to any internet revenue tax not leter than 30 days after the day on which:

(1) Liability Satisfied or Unenforceable. The Secretary finds that the liability for the amount essessed, together with all interest in respect thereof, has been fully eatisfied or has become legelly unenforceable; or

(2) Bond Ascepted There to turnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the emount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of euch time), and that to the accordance with such requirements-relating to terms, conditions, and form-of-the bond and cureties thereon, as may be specified by euch regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding tieh, if a notice of lien has been flied pursuant to section 8323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intende to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inte	rnal F	Revenue Laws
District	_	Serial Numb	per		For Option	nal Use by Recording Office
BA	LTIMORE, M	1D	5291142	254		
notice is give assessed agal lability has be favor of the Ur this taxpayer interest, and c	en that taxes nst the followir een made, but nited States on for the amouscosts that may		nd penalties) hemand for paymere learning the reference is to property be and additional	nave been lent of this is a lien in lionging to	es (	CLERK, 91 JUL OUEEN ,
ame or raxpay	/er MALCOLM	1 L & MARGARET E	E DAVIS			RECE CIR -1
	37 N LIBER ENTREVILLE		24			CLERK, CIRCUIT COURT  91 JUL -1 AH 11: 17
below, unless	notice of lien is day following suc	RMATION: With respect refiled by the date give th date, operate as a cert	n in column (e),	this notice		TY
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)		Unpaid Balance of Assessment
1Ø4Ø 1Ø4Ø	12/31/88 12/31/89	217-36-9871 217-36-9871	Ø4/22/91 Ø4/15/91	Ø5/22/0 Ø5/15/0		4634.31 4781.39
Place of Filing	CLERK QUEEN	ANNE'S COUNTY	COURT	То	tal \$	9415.70
This notice wa	as prepared and	signed atBALTI	MORE, MD		· · · · · ·	, on this
		. oignod at	MORE, MD		· ·	, on this

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ZIMAG A CONCANT & CONCARD

NO TO SELECTION

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- 大阪会園・大田園寺 (福建一) 中央市主会の大大町寺市、大井市寺・大学家を大学事が変した。 しゃ \*\* 東京といる。 (1987年) 東京市園舎においから、1987年

TRUTH MILDRIG 1946 40 (1960) TYPE BOOK IS TRANSPORTED TO read in the second of the second

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(Rev. 5-94)

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Depertment of the Treesury - Internel Revenue Service

**Certificate of Release of Federal Tax Lien** 

District		Seriel Num	ber		For l	Jse by Recording Office
R/	ALTIMORE, 1	10	529114	254		
I certify thet es of the internel if ell stetutory ed texes end eddinotice of interna 19 91, is in these texes end	to the following- Revenue Code he ditions. Therefor tions hes been r al revenue tax ile euthorized to n I edditions	neme texpeyer, the requ eve been satisfied for the e, the lien provided by eleesed. The proper of	lirements of section texts listed below the code section 6321 ficer in the office July Ø1 the release of the code section the code section in the	on 6325 (e) ow end for for these where the		RECEIVED OLERES ORRUNT COURTY OUEEN ARRES ON IO: 55
	337 N LIBER CENTREVILLE		ø24			855 55
COURT RECO Liber tsp 1	ORDING INFO Page folio 94	UCC No.	Serial No 1620			
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day Refilir <i>(e)</i>		Unpaid Balance of Assessment (f)
1040 1040 *****	12/31/88 12/31/89 ******		Ø4/22/91 Ø4/15/91 *******	Ø5/22/ Ø5/15/ *****	Ø1	4634.31 4781.39 ********
This notice was	QUEEN CENTRI	OF THE CIRCUI ANNE'S COUNTY EVILLE, MD 2 gned atBALT	1617		Total	\$ 9415.7Ø
the 22nd day	of August	, <del>Pg1</del>	Title	Chief,	SPf	· · · · · · · · · · · · · · · · · · ·

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United States

Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pey any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional emount, addition to tax, or assessable panelty, together with any costs that may eccrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to properly, whether real or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unless another data is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the essessment is made and shell continue until the liability for the amount so essessed (or e judgment against the taxpayer erising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. -The Ilan Impos-

ed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment tien creditor until notice thereof which meats the requiremente of subsection (f) has been filed by the Sacretery.

### (1) Place For Filing Notice; Form. -

(1) Place For Filling - The notice referred to in subsection (e) shall be filed-

(A) Under State Laws (i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the Stete (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated, except that State law merely conforming to reenacting Federal law establishing a nailonal filling system does not constitute a second office for filling

as designeted by the lews of such State; or (B) With Clerk Of District Court-in the office of the clerk of the United Stales district court for the judicial district in which the property subject to tien is situated, whenever the State has not by law designated one office which meets the

requirements of subparagraph (A), or

(C) With Recorder Of Daeds Of The District Of Columbla in the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated (A) Real Property - In the case of real property, et its physical location; or

(B) Personal Property-in the case of personal property, whether tangible or inlangible, at the residence of the taxpaver at the time the notice of lien is illed,

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a jaxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The torm and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or contant of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of tien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of flen shall be treated as filed on the date on which it is filled (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Fillng.—A notice of lien refiled during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was flied, end

(ii) in the case of real property, and the fact of retiling is enlered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such iten is also filed in eccordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means-(A) the one-year period ending 30 days after the

expiration of 10 years after the date of the assessment of the tax, end

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regu lations as the Secretary may prescribe, the Secretary shall issue a cartificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or

has become legally unentorceable; or (2) Bond Accepted There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of euch time), and that is in accordance with such requirements relating to ferms, conditions, and form of the bond and sureties thereon, as mey be specified by such regutations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

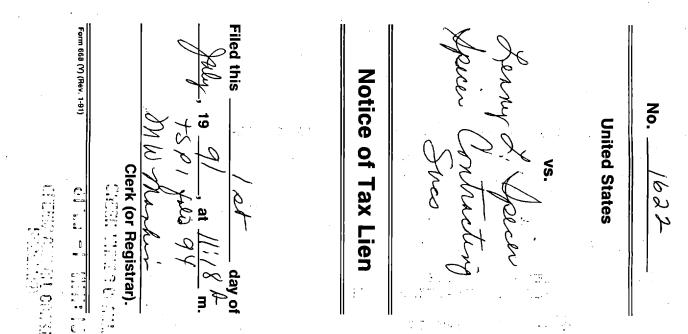
(2) Disclosure of amount of outstanding lien,-if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by euch lien mey be disclosed to any person who furnishes satisfectory written evidence that he has a right in the property subject to such lien or inlends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fe	deral Ta	ax Lien Un	der Inte	ernal	Revenue Laws
District			Serial Numb	per		For Op	otional Use by Recording Office
BA	LTIMORÉ, M	ď		5291143	376	a	
notice is give assessed agai llability has be favor of the Ui this taxpayer interest, and c	en that taxes nst the followir een made, but nited States on for the amouststat that may	(including ng-named lt remains all proper int of the accrue.	interest and taxpayer. Description of the taxpayer in	ne Internal Revend penalties) hemand for paymerefore, there I is to property be and additional	nave been ent of this s a lien in longing to penalties,	ÞΝ	CLERIC CIRCUIT COUR 91 JUL -1 AM11: 17
	T 1 BOX 24 UEENSTOWN,	6	1658-9725				CUIT COURT AHII: 17
below, unless	notice of lien is lay following suc ).	refiled by	the date give	to each assessn n in column (e), i ificate of release	this notice		, শৃহ
Kind of Tax (a)	Tax Period Ended (b)	ldentifyi	ng Number (c)	Date of Assessment (d)	Last Day Refiling (e)		Unpaid Balance of Assessment (f)
94ø 112ø	12/31/85 03/31/87		082017 082017	Ø5/21/9Ø Ø7/18/88	Ø6/2Ø/( Ø8/17/'		1905.23 2 <b>94.</b> 77
	·	-, -, -,					
Place of Filing		ANNE 'S	CIRCUIT COUNTY MD 216		To	otal \$	2200.00
	s prepared and ay ofune			10RE, MB			, on this,
Signature for	V. Gard	mer	ACS	Title	Me	NAGE	R (

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)



#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pey eny lax neglects or refuses to pey the same after demend, the emount (including any interest, additional emount, addition to tax, or assessable penelty, together with any costs that mey eccrue in addition thereto) shall be a lien in fevor of the United Stetes upon ell property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless enother dete is specifically fixed by lew, the lien imposed by section 6321 shell erise at the time the assessment is made and shall continue until the liability for the taxpayer and the taxpayer of a fixed part of such liability) is satisfied or becomes unenforcebelie by reason of leose of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judament Lien Creditors.—The lien Impos

ed by section 6321 shall not be valid as egainst any purchaser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereot which meets the requirements of subsection (f) has been filed by the Secretary.

### (1) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (e) shall be filed-

(A) Under Stele Laws—

(I) Reel Property - In the case of real property, In one office within the Stele (or the county, or other governmental subdivision), as designeted by the lews of such Stele, in which the property subject to the lien is situteted; end

(ii) Personal Property-in the case of personal property, whether tengible or intangible, in one office within the State (or the county, or other governmentel subdivision), as designated by the laws of such Stete, in which the property subject to the lien is situated; except that State lew marely conforming to reenecting Federal lew establishing a national filing system does not constitute a eecond office for filling as designeted by the lews of such Stete; or

as designeted by the lews of such State; or
(B) With Clerk Of District Court-in the office of the
clerk of line United States district court for the judicial district
in which the property subject to lien is situated, whenever the
State has not by lew designeted one office which meete the

requirements of subparegreph (A), or

(C) With Recorder Of Deeds Of The District Of Co
limbla - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragrephs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the cese of real property, et its physical location: or

(B) Personal Property. In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shell be deemed to be the place at which the principal executive office of the business is located, and the residence of e taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be veild notwithstending eny other provision of law regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1622

(g) **Refiling Of Notice.—**For purposes of this section

(1) **General Rule.**—Unless notice of lien le reflied in the menner prescribed in peragraph (2) during the required retilling period, such notice of lien shall be treeted as filled on the date on which it is filled (in accordance with subsection (f) after the expiration of such refilling period.

(2) Place For Flling.—A notice of the refilled during the required refilling period shall be effective only

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien wee filed, and

(ii) In the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 deys or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the menner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if e notice of such lien is elso filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of tien, the term "required refilling period" means-

(A) the one-year period ending 30 deys efter the expiration of 10 years after the dete of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to eny internal revenue tax not later than 30 days after the dey on which

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legelly unenforceable; or

(2) Bond Accepted There is furnished to the Secretary and accepted by him a bond that is conditioned upon the peyment of the amount assessed, logether with ell interest in respect thereof, within the time prescribed by iew (including eny extension of such time), and that is in accordance with such requiremente relating to terms, conditions, and form of the bond and surelies thereon, as may be specified by such requirements.

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such tien may be disclosed to any person who furnishes estiefectory written evidence their he has a right in the property subject to such lien or intands to obtain a right in euch property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fe	deral Ta	ıx Lien Un	der Inte	ernal	Revenue Laws
District			Serial Numb	er		For Op	lional Use by Recording Office
BA	LTIMORE, M	סו		5291143	334	•	+ &
notice is give assessed again liability has be favor of the Ur	en that taxes nst the following the following the made, but nited States on for the amou	(including ng-named It remains all proper unt of the	interest ar taxpayer. De unpaid. Th ty and rights	e Internal Revend penalties) hemand for paymerefore, there is to property be and additional	nave been lent of this is a lien in longing to		CLERK, C SI JUL
Name of Taxpay Residence 1	YER LENNY L SPICER CO 15 PROSPEC	NTRACT	ING SVCS		·		ECEIVED COURT -   AMII: 18
	RASONVILLE			39 ·	s		_ <del></del>
below, unless	notice of lien is lay following suc	refiled by	the date give	to each assessr n in column (e), ificate of release	this notice	for	Unpaid Balance
Kind of Tax (a)	Ended (b)		ng Number (c)	Assessment (d)	Refiling		of Assessment (f)
941 941 941 941	06/30/89 03/31/90 06/30/90 09/30/90	52-1: 52-1: 52-1:	Ø69463 Ø69463 Ø69463 Ø69463	02/25/91 09/24/90 09/10/90 12/10/90	Ø3/27/ 1Ø/24/ 1Ø/1Ø/ Ø1/Ø9/	ØØ ØØ	6815.95 2378.45 7831.22
	<del></del>	·			•• ·		
Place of Filing		<u> </u>			<u>l</u>	_	
		OF THE ANNE'S EVILLE,	COUNTY	COURT	Т с	otal \$	21475.34
This notice wa	as prepared and	i signed at	BALTII	MORE, MD	_		, on this,
the 20th d	lay of une	_ , 19 <u>-91</u>	<u>-</u>				ė.
Signature for	12626	$\sim$	AC	Title	М	ANAGE	R
(NOTE: Certif	ficate of officer author	orized by law t	o take acknowled	gments is not essent	ial to the validity	of Notice	of Federal Tax lien

1622

United States

VS.

### Release of Tax Lien

Filed this \_\_\_\_\_\_day of

and proper entry made in

\_\_\_\_\_\_, page \_\_\_\_\_\_,

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Q

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

★ U.S. GOVERNMENT PRINTING OFFICE: 1991 282-042/41582

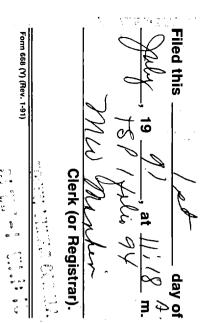
E.I. NO. 25-0501000

### Certificate of Release of Federal Tax Lien

District		Serial Number	7 H 2		For Opt	ional Use by Recording Office
В	ALTIMORE, M	D	529114	334		
(a) of the Internation all statutory these taxes and the notice of international control of the	al Revenue Code I additions. Therei additions has bee ternal revenue tax thorized to note th	amed taxpayer, the requarter been satisfied for the lien provided been released. The proper of lien was filed one books to show the released.	ne taxes listed be by Code section ( officer in the offic July 01	low and 6321 for e where		RECEIVED COURT CLERK, CIRCUIT COURT 92 JUN 24 AM 10: 19
Name of Taxpaye	ECIMIAL E	PICER NTRACTING SVCS				VED COURT AM 10: 19 E'S COUNT
	115 PROSPEC GRASONVILLE		39			₹ ♥ ᠇
COURT REC Liber tsp-1	DRDING INFO Page folio-94	UCC No.	Serial No 1622	<b>a</b>		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day Refilin		Unpaid Balance of Assessment (1)
941 941 941 941 *****	06/30/89 03/31/90 06/30/90 09/30/90	52-1069463 52-1069463 52-1069463 52-1069463 ******	02/25/91 09/24/90 09/10/90 12/10/90	03/27 10/24 10/10 01/09	/00 /00 /01	6815.95 2378.45 7831.22 4449.72
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT	Tota	ı \$	21475.34
This certificate w	as prepared and s	signed at <u>FALTI</u>	MORE, MD		•	, on this
	of <u>Jurie</u> , 1	9 92	_			
Signature	rner H	ward	Title	Chiefs		
(NOTE: Certificate of C.B. 409)	officer authorized by law i	o take acknowledgements is not e	essential to the validity of	Certificate of Re	elease of Fede	oral Tax Lien Rev. Rul. 71-466, 1971-2

CAT. NO. 60026I

Form **668(Z)** (Rev. 4-84)



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United States

#### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax naglacts or rafuses to pey the sama after damand, the amount (including any interest, additional amount, addition to tax, or assassable penalty, together with any costs that may accrua in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whather real or personal, balonging to auch parson.

#### Sec. 6322. Period Of Lien.

Unlass another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assassad (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilan Impos-

ed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lisnor, or judg ment lien creditor until notice thereof which meats the require ments of subsection (f) has been filed by the Secretary.

#### Place For Filing Notice; Form.—

(1) Piece For Filling - The nolice referred to in sub section (a) shall be filad-(A) Undar Stala Laws

one office within the State (or the county, or other governmental aubdivision), as dasignated by the laws of such State, in which the property subject to the lien is situtated; and

(ii) Parsonat Property-In the case of personal property, whether tangible or intengible, in one office within the Stata (or tha county, or other governmental subdivision), as dasignated by the laws of such State, in which the property subject to the lian is situated; except that State law merely conforming to reenacting Federal law astablishing a national filing system does not constitute a second office for filing s designated by the laws of such State; or

(B) With Clerk Of District Court in the office of the clerk of the United States district court for the Judicial district in which the property subject to lien is situeted, whenever the State has not by law dasignated one office which meats the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Co-fumbla - In the office of the Recorder of Deeds of the District

of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Clem - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - to the case of real property, at its physical

(B) Parsonal Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the lime the notice of lian is illed.

For purposas of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a texpever whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and contant of the notice retarred to in subsection (a) shall be prascribed by the Sacretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vahicles
- Personal property purchesed at retail



(g) Nemmy Julyouter For purposes or this

(1) General Rule.—Unless notice of lien is reftied in the manner prescribed in paregraph (2) during the required refiling pariod, such notice of lien shall be treated as filed on the date on which it is filled (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of then refitted during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied to the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of rafiling is antered and recorded in an index to the axtant required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Sacretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's rasidance, it a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the data of the assassment of the tax, and

(B) the one-year period anding with the expiration of 10 years after the close of the praceding required refilling period for such notice of Ilen.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regulelions as the Secratary may prascribe, the Secratary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not tatar than 30 devs after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assassed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There to furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the emount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extansion of such time), end that is in accordance with such requirements releting to terms, conditions, and form of the bond and surelies thereon, as mey be epecified by such

#### Sec. 6103 Cenfidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if e notice of lien has been flied pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Inter	nal Revenue Laws
District		Serial Numb	er	F	For Optional Use by Recording Office
BA	ALTIMORE		529114	523	
notice is give assessed agair liability has be favor of the Un this taxpayer interest, and co	n that taxes nst the followir en made, but ited States on for the amou osts that may		nd penalties) hemand for paymerefore, there is to property be	ave been ent of this s a lien in longing to	CLERK, CIRCUIT COUR 91 JUL -1 AH II: 18
Name of Taxpay	er RICHAR	D H SOWDEN			YED VIII COURT WHII: 18
	O BOX 20 STEVENSVIL	-6 BAY CITY LE, MD 21666			
below, unless shall, on the da	notice of lien is ay following suc	RMATION: With respect refiled by the date give h date, operate as a certing INAL DATE IN	n in column (e), t ificate of release :	this notice as defined	
Kind of Tax (a)	Tax Perlod Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040 1040	12/31/81 12/31/83	120-52-0632 120-52-0632	2/23/87 6/3/85	3/25/97 7/3/95	12370.30 960.59
·					
Place of Filing Original		CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MD Data: 1	UNTY	⊤ <b>Tota</b>	1 \$ 13330.89
This notice was	s prepared and	9:57 72 signed atBALT	•		, on this,
the <u>25th</u> da	ay <b>ő</b> ine	_ , 1 <b>9</b> 1	·		
Signature	OM.M.	onemakee ta	Title AUS		CHF.CONTACT ACS

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax IIen

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91) = ---

QUEEN ANNE'S COUNTY, SEE A OR MARYLAND. I HEREBY CERTIFY THAT

RECEIVED FOR RECORD THIS L.S. DAY OF FEB 1877 AT 1:38. P. W.W.

AND RECORDED IN

COTT HECHASHAN

TRUCO FINAL REBUD

enter to by the

Form 668 (Z): 04: (Rev. 5-94)

### Department of the Treasury - Internal Revenue Service

### **Certificate of Release of Federal Tax Lien**

District		Serial Numb	per	Ļ	For U	se by Recording Office
of the internal all statutory ac taxes and add notice of intern	to the following- Revenue Code h iditions. Therefor itions has been to nal revenue tax lic n authorized to r	name taxpayer, the requieve been satisfied for the e, the lien provided by Creleased. The proper officen was filled onJuly one the books to show	e taxes listed belo code section 6321 cer in the office 0.1	ow and for I for these where the		CLERK, CIRCUIT COURTY  97 MAR 19 PH 1: 58
Name of Tarpa	yer RICHARE	H SOWDEN			•	PH 1: 58
	9 SOX 20- TEVENSVILLI	S PAY CUTY E, MD 2166	6			NTY 88
COURT RECO	ROING INFO Page	RMATION: UCC.No.	Serial N	o.		
Kind of Tax (a)	felio-94 Tax Period Ended (b)	n / a IdentifyIng Number (c)	Date of Assessment	Last Day Refilin		Unpaid Balance of Assessment (f)
1.640 1.040 *****	12/31/81 12/31/83 *****	120-52-0632 120-52-0632 120-52-0632 *******	02/23/87 06/03/85 ******	03/25/5 07/03/5 ******	5	12370.30 960.59 *****
					·	
<u>.</u>	·					
Place of Filing	· QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 218		1	otal	<b>\$</b> 13330.89
This notice was	prepared and si	gned at <u>Baltim</u>	ore, MD			on this,
the 25th day	of <u>Februar</u>	<u>y</u> , 19 <u>97</u> .				
Signature	<i></i>		Title	Chier, Sl		local Tax lies Rev. But. 71.466, 1971.2

lotice of Tax Lie

Ethel E. Cellino
By # 224
Crumpton 1 W

United States

1624

#### **Excerpts From Internal Revenue Code**

(3) (Flev.

#### Sec. 6321. Lien For Taxes

If eny person liable to pay any tax neglects or retuses to pey the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penelty together with eny costs that mey secrue in addition thereto) shall be a lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another dale is specifically fixed by law, the lien imposed by section 6321 shall erise at the time the assessment is mede end shell continue until the liability for the mount so essessed (or a judgment egainst the taxpeyer arising out of such liebility) is satisfied or becomes unenforceable by reason of lepse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen Imposed by Section 8321 shell not be velid as egainst eny purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (1) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed-

(A) Under State Laws

(i) Real Property - In the case of real property, In one office within the Stele (or the county, or other governmental subdivision), as designated by the tews of such Stete, in which the property subject to the lien is situated; and

the lien is situated; and
(ii) Personal Property-In the cese of personal property, whether tangible or intengible, in one office within the Stete (or the county, or other governmental subdivision), as designated by the laws of such Stete, in which the property subject to the lien is situated, except thet State lew merely conforming to reenecting Federet lew establishing a netional filing system does not constitute e second office for filing as designated by the lews of such State or

as designeted by the lews of such State; or
(B) With Clerk Of District Court-in the office of the
clerk of the United States district court for the judicial district
in which the property subject to lien is situated, whenever the
Siale has not by faw designeted one office which meets the

requirements of subperagreph (A), or

(C) With Recorder Of Deeds Of The District Of Cotumble - In the office of the Recorder of Deeds of the District
of Columbia, if the property subject to the lien is situated in the

(2) Situs Of Property Subject To Lien - For purposes of peragraphs (1) and (4), property shall be deemed to be situated (A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property in the case of personal property, whether tangible or intengible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of e corporetion or pertnership shall be deemed to be the place at which the principal executive office of the business is localed, and the residence of e taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (a) shell be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of e notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



l ien # 1624

(g) Refiling Of Notice.—For purposee of this section-

(1) **General Rule.**—Unless notice of lien is reflied in the manner prescribed in paregraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (i) after the expiration of such refilling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refilling period shall be effective only-

(A) If-

(i) such notice of ilen is reflied in the office in which the prior notice of ilen was filed, and

(ii) In the case of real property, and the fect of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretary received wrillen information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if e notice of such tien is also filled in accordance with subsection (f) in the Stele in which such residence is located.

(3) Required Refiling Period.—in the cese of any notice of lien, the term "required refilling period"

(A) the one-year period ending 30 days efter the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-yeer period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.

(1) Liability Satisfied or Unenforceable - The Secrelary finds that the fiebility for the amount assessed, together with all interest for respect thereof, has been fully setisfied or has become length; unenforceable; or

has become legelly unenforceable; or
(2) Bond Accepted There is furnished to the Secretary and eccepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond end surelies thereon, as mey be specified by such requiations.

# Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of fien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by euch iten may be disclosed to eny person who furnishes eatisfactory written evidence that he has e right in the property subject to euch lien or intends to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Inte	ernal	Revenue Laws
District	•	Serial Numb	oer		For Opt	ional Use by Recording Office
В	ALTIMORE	•	529115	231		
notice is give assessed again liability has be favor of the Un this taxpayer interest, and c	en that taxes not the following the made, but noted States on for the amounts that may be seen that may be s		nd penalties) hemand for paymere learned for paymere learned to property be	nave been ent of this s a lien in longing to		RECEIVED CLERK, CIRCUIT COURT 91 JUL -5 AM 10: 46 OUEEN ANNE'S COUNT
Name of Taxpay		E. COLLINS		-	•	NE'S CO
	BOX #224 CRUMPTON,	MD 21628		·	-	VED UIT COURT AM IO: 46
below, unless shall, on the d	notice of lien is ay following suc	RMATION: With respect refiled by the date give h date, operate as a certing INAL DATE IN	n in column (e), ificate of release	this notice as defined		·
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day 1 Refiling (e)		Unpald Balance of Assessment (f)
1Ø4Ø	12/31/84	215-62-0187	6/10/85	7/10	/95	2584, 29
						<b>\</b> -
						· · · · · · · · · · · · · · · · · · ·
Place of Filing Original			OUNTY ) 21617		otal \$	2584.29
		10:18	1966	·		
This notice was	s prepared and	signed atBALT	IMORE, MD.			, on this,
the 2nd da	ay <sup>3</sup> 6f <sup>1</sup>	_ , f9 <sup>1</sup>				·
Signature	y R Bu for J. Lea	therman	Title		REV	'ENUE OFFICER
(NOTE: Cortific	cate of officer author	rized by law to take acknowledg	ments le not essenti	al to the validity	of Notice o	f Federal Tay lien

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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(Rev. 5-94)

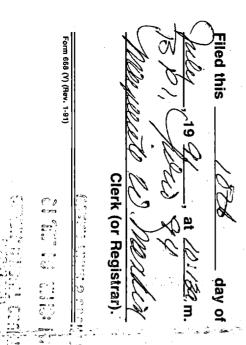
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Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

District Serial Number For Use by Recording Office BALTIMORE, MD 529115231 I cortify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all atatutory additions. Therefore, the lien provided by Code section 6321 for these QUEEN ANNE'S COUNT 95 JU# 03 AM 10: 2: taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on \_, is in authorized to note the books to show the release of this lien for those taxes and additions Name of Taxpayer ETHEL E. COLLINS Residence BOX #224 ÆRUMFTON, MD 21628 COURT RECORDING INFORMATION: Liber UCC No. Serial No. Page folio-94 1624 tsp-1 n/a Tax Period Date of Last Day for Unpaid Balance Kind of Tax Ended **Identifying Number** Refiling of Assessment Assessment (b) **(f)** (a) (c) (d) (e) 12/31/84 215-62-0187 06/10/85 07/10/95 2584.29 Place of Filing CLERK OF THE CIRCUIT COURT Total \$ QUEEN ANNE'S COUNTY 2584.29 CENTREVILLE, MD 21617 BALTIMORE, MD This notice was prepared and signed at \_\_\_\_ the<sup>13th</sup> day of June Title Signature Chief, SPf

(NOTE: Certificate of officer authorized by lew to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tex lien Rev. Rul. 71-466, 1971-2 C.B. 409)



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ited States

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or retuses to pay the same efter demand, the amount (including any interest, additional emount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for theamount so assessed (or a judgment against the laxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The Ilen Imposed by section 6321 shall not be valid as against any purchasar, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (1) Place For Filing Notice; Form.—

(1) Place For Filling - The notice referred to in subsection (a) shall be filed-

(A) Under Slate Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situlated; and

(II) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenecting Federel lew establishing a national filing system does not constitute a second office for filling as designated by the taws of auch State; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district In which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Co-

lumbla - in the office of the Recorder of Deeds of the District of Columbia. If the property subject to the lien is situated in the

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situeted-(A) Real Property - In the case of real property, at its physical

(B) Personal Property-In the case of personal property, whether tengible or intangible, at the residence of the taxpayer at the time the notice of lien is illed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia

(3) Form - The lorm and content of the notice referred to in subsection (a); shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities Motor vehicles 2.



(g) Refiling Of Notice:—For purposes of this

(1) General Rule.—Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refiting period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of the refiled during the required refiling period shall be effective only-

(A) H-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and.

(II) In the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretery received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpaver's residence. If notice of such lien is also filed in accordance with subsection (f) in the State in which such residence i.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period"

(A) the one-year period anding 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of iten.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Selisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or

has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that le conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such reguletions.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.

(2) Disclosura of amount of outstanding tien,-if notice of lien has been filed pursuant to eection 6323(f), the amount of the outstanding obligation secured by such tien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

164

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal 1	Tax Lien Un	der Inter	ńal Re	venue Laws
District		Serial Nur	nber		For Optional	Use by Recording Office
В	ALTIMORE,	MD	529115	iø7ø .		
notice is give assessed agai liability has be favor of the Ui this taxpayer	en that taxes nst the following the following the made, but nited States on for the amoustosts that may		and penalties) in the permand for payment in the permand for each of the permand and additional in the permand additional in the permand additional in the permand and additional in the permand additional in	nave been lent of this is a lien in Plonging to penalties,	•	RECEIVED CLERK, CIRCUIT COURT 91 JUL 10 AM 10: 13
Name of Taxpay	er WILLIA	M R MAULE & SC	ON INC , a C	CORFORATIO	où :	E'S IVE
			·		•	VED UIT COURT AM IO: 13
	R D 1 BOX MILLINGTON		5Ø3			13 13
below, unless	notice of lien is lay following suc ).	RMATION: With respe refiled by the date given the date, operate as a ce	ven in column (e), prtificate of release	this notice as defined	,	
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)		npaid Balance if Assessment (f)
941 941 941 941 941 941 941	06/30/89 09/30/89 12/31/89 03/31/90 06/30/90 09/30/90 12/31/90	52-0987571 52-0987571 52-0987571 52-0987571 52-0987571 52-0987571 52-0987571	04/23/90 03/26/90 03/26/90 03/11/91 03/11/91 03/11/91 03/11/91	Ø5/23/Ø Ø4/25/Ø Ø4/25/Ø Ø4/1Ø/Ø Ø4/1Ø/Ø Ø4/1Ø/Ø	50 50 51 51	6221.09 8291.52 8168.38 9347.48 8285.38 6036.45 6072.39
		a. ter		;		
Place of Filing	QUEEN	OF THE CIRCUI ANNE'S COUNTY EVILLE, MD 2		Tota	al \$	52422.69
This notice wa	s prepared and	signed at BAL1	IMORE, MD			, on this
the <u>15t</u> d	ay of July	_ , 19 <u> </u>	<b>-</b> ·			
Signature	D. M.J	Conemaker	Title		VENUE C	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1625

United States

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	1.			
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$\Box$			T	
		$\alpha$		
	lease		104	

and proper entry made in

Book No.\_\_\_\_\_, page \_\_\_\_\_\_

Clerk (or Registrar)

Form 668(Z) (Rev. 4-84)

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Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

District

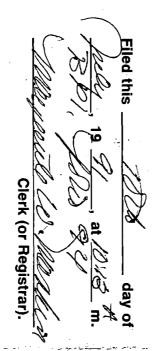
### Certificate of Release of Federal Tax Lien

For Optional Use by Recording Office

Serial Number

BALTIMORE, MD 529115070 QUEEN ANNE'S COUNTY I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where July 10 the notice of internal revenue tax lien was filed on \_ 19 91, is authorized to note the books to show the release of this lien for these taxes and additions. Name of Taxpayer WILLIAM R MAULE & SON INC , a CORPORATION Residence R D 1 BOX 73F MILLINGTON, MD 21651-9503 COURT RECORDING INFORMATION: UCC No. Serial No. Liber Page n/a 1625 n/a n/a Tax Period Unpaid Balance Date of Last Day for Kind of Tax **Identifying Number** of Assessment Ended Assessment Refiling (a) (b) (c) (d) (e) (f) 941 06/30/89 52-0987571 04/23/90 6221.09 05/23/00 941 09/30/89 52-0987571 03/26/90 04/25/00 8291.52 941 52-0987571 03/26/90 04/25/00 8168.38 12/31/89 52-0987571 03/11/91 04/10/01 9347.48 941 03/31/90 941 8285.38 52-0987571 03/11/91 04/10/01 06/30/90 6036.45 941 09/30/90 52-0987571 03/11/91 04/10/01 03/11/91 04/10/01 6072.39 941 12/31/90 52-0987571 \*\*\*\* Place of Filing CLERK OF THE CIRCUIT COURT Total \$ 52422.69 QUEEN ANNE'S COUNTY CENTREVILLE MD 21617 This certificate was prepared and signed at\_\_\_\_ BALTIMORE, MD the <u>16th</u> day of <u>July</u>, 19 <u>92</u> Signature Title Chief, SPf (NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

CAT. NO. 60026I



Notice of Tax Li

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United States

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#### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglecte or refuses to pay the eame atter demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) chall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is salistled or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen Imposed by Section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filled by the Secretary.

#### n Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed-

(A) Under State Laws

(i) Real Property - In the case of real property, In one office within the State (or the county, or other governmental subdivision), as designated by the laws of euch State, in which the property eubject to the lien is elitutated; and

(ii) Personal Property-In the case of personal property, whether tangible or Intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is elituated; except that Stata taw merely conforming to reenacting Federal taw establishing a nalional filling eystem doee not constitute a eecond office for filling as designated by the laws of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meete the

requirements of subparagraph (A), or

(C) With Recorder Of Deede Of The District Of Columbia - In the office of the Recorder of Deeds of the District
of Columbia, if the property subject to the lien is sliuated in the
District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be eltuated-(A) Real Property - in the case of real property, at ite physical location; or

(B) Personal Property-in the case of personal property, whether langible or intangible, at the residence of the taxpayer at the lime the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United Stetes shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of ilen.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1626

(g) Refiling Of Notice.—For purposes of this section-

(1) **General Rule.**—Unless notice of lien is refliad in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shalt be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien reflied during the required refiling period ehall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulatione issued by the Secretary) concerning a change in the taxpayer's residence, if a nucle of such lien is also filled in accordance with subsection (f) in the State in which euch residence is located.

(3) Required Refiling Period.—In the case of any notice of tien, the term "required refilling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required retiling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary ehalt issue a certificate of release of any tien imposed with respect to any internal revenue tax not later than 30 days after the day on which:

(1) Liability Satisfied or Unenforceable - The Secretary tinds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

has become legally unenforceable; or
(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requiremente retailing to terms, conditions, and form of the bond and eureties thereon, as may be epecified by euch

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosura of amount of outstanding lien, if notice of lien has been filled pursuant to section 8323(f), the amount of the outstanding obligation secured by such lish may be disclosed to any person who furnishas eatisfactory written evidence that he has a right in the property subject to such lien or intende to obtain a right in such property.

Wall Supplies

Department of the Treasury - Internal Revenue Service

Itability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.    Name of Taxpayer	As provided by notice is give assessed again liability has be favor of the Unthis taxpayer	n that taxes on the the taxes of the following the made, but in the little of the taxes on the taxes of taxes on the taxes of taxes on the taxes of taxes of taxes.	, 6322, and 6323 of (Including interest g-named taxpayer. t remains unpald. all property and rig nt of these taxes	529114 the Internal Reve and penalties) h Demand for paym Therefore, there I hts to property be	nue Code, nave been ent of this sa lien in longing to	For Optio	nnal Use by Recording Office CLERK, CIR 91 JUL 10	)
In IRC 6325(a).	Residence	RT 1 BOX 5 SUDLERSVIL  RELEASE INFOI  notice of lien is	7A LE,MD 21668 RMATION: With resp refiled by the date g	ect to each assessriven in column (e),	this notice	a ,	EIVED RCUIT COURT D AMIO: 13 NE'S COUNTY	
1040 12/31/86 213-80-1059 06/01/87 07/01/97 736.55 1040 12/31/86 213-80-1059 05/29/89 06/28/99 573.02  Place of Filing  CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617	in IRC 6325(a)  Kind of Tax	Tax Period Ended	Identifying Numbe	Date of er Assessment	Last Day Refiling		of Assessment	
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617  Total \$ 1309.57	1040	12/31/86		9 Ø6/Ø1/87				
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617  Total \$ 1309.57	aga ka a New Yer							
This notice was prepared and signed atBALTIMORE, MD, on this	Place of Filing	QUEEN	ANNE'S COUNT	ſΥ	Тс	otal \$	1309.57	
the 27th day of June , 19 91				TIMORE, MD	:		, on	this

1626

**United States** 

VS.

## Release of Tax Lien

iled this		day of
-	., 19	M.,
ind proper entry made in_		
Book No		, page
1		
		Clerk (or Registrar).

Form **888(Z)** (Rev. 4-84)

Form 668(Z)

0

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

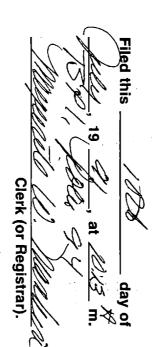
### Certificate of Release of Federal Tax Lien

		<u> </u>			
District		Serial Number		For	Optional Use by Recording Office
BĄ	LTIMORE, M	I)	5291148	18	
(a) of the internation all statutory these taxes and the notice of Internation	al Revenue Code additions Theref additions has bee ernal revenue tax horized to note the	amed taxpayer, the requirement taxpayer, the requirement or to ore, the lien provided ben released. The proper clien was filed on	the taxes listed be by Code section to officer in the offic $0.01 \times 10^{\circ}$	low and 3321 for e where	CLERK, 91 AUG OUEEN /
ame of Taxpayer	THOMAS I	& LINDA L ALEX	ANDER		CIRCUIT CIRCUIT -7 AP ANNE'S
S	•	E, MD 21668-9	718		RECEIVED CLERK, CIRCUIT COURT 91 AUG -7 AM 10: 08 QUEEN ANNE'S COUNTY
COURT RECO Liber n/a	)RDING INFO Page n/a	RMATION: UCC No. n/a	Serial No. 1626		
Kind of Tax	Tax Period Ended (b)	identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040 1040 ******	12/31/86 12/31/88 *******	- 213-80-1059 - 213-80-1059 *******	06/01/87 05/29/89 ******	07/01/97 06/28/99 ******	736.55 573.02 ********
					·
	·				·
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT	Total	\$ 1309.57
his certificate wa	s prepared and s	igned atBALTI	MORE, MD		, on th
he 26th day o	of July ,	91 .	Title	·	
Signature				Chief, SPf	,

(NOTE: Cepflic C.B. 409)

±U,S,GPO:1888-0-202-019/85956

Form 668(Z) (Rev. 4-84)



Notice ē

United States

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tex neglects or refuses to pey the same after damend, the amount (including any interest, additional amount, addition to tax, or assassable panalty together with any costs that may accrue in eddition therato) shall be a lian in favor of the United States upon all property and rights to property, whather real or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unlass another data is specifically fixed by law, the lian imposad by section 6321 shall arise at the time the assessmant is made and shall continue until the liability for the amount so assassed (or a judgmant ageinst the taxpayer arising out of such liability) is satisfied or becomes unenforceabla by reason of lapsa of time

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And Judgment Lien Creditors.—The lian Imposed by section 6321 shall not be veild as against any purchased

ar, holder of a security Interest, mechanic's lianor, or judg-mant lian craditor until notice thereof which meats the require-ments of subsection (f) has been filed by the Secretary.

#### Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) ahali ba filad-

(A) Undar Stata Laws

(I) Raal Property - In the case of real property, in one office within the State (or the county, or other govarnmental subdivision), es dasignated by the laws of such Siala, in which the property subject to the lien is eltuletad; and

(ii) Parsonel Property-in tha casa of parsonel property, whether tangible or intangible, in one office within the Stale (or the county, or other governmental subdivision), as designated by the laws of auch Stata, in which the property subject to the lian is situated, axcept thei State law merely conforming to reenacting Faderal lew establishing a national filing system does not constitute a second office for filing as dasigneled by the faws of such State; or
(B) With Clark Of District Court-in the office of the

clark of the United States district court for the judicial district In which the property subject to lian is situated, whenever the Siate has not by law designeted one office which meats the

raquiramants of subparagreph (A), or
(C) With Recordar Of Deads Of The District Of Cofumble - in the office of the Recorder of Deads of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Proparty Subject To Lien . For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Raal Property - In the case of reel property, et its physical

(B) Parsonal Proparty-In the case of personal property, whather tangible or inlangible, et the residence of the texpayer at the tima the notice of lien is filed.

For purposea of paragraph (2) (B), the residence of a corporation or partnership shall be deamed to be the place at which the principal axacutiva offica of the business is located, and the rasidance of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and contant of the notice referred to in subsection (a) shall be prescribed by the Sacratary. Such notica shall be valid notwithstanding any other provision of law ragarding the form or contant of a notice of lian.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

> Sacuritias Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lian is refiled in the menner prescribed in paragraph (2) during the required rafiling pariod, such notice of lian shall be treated as filed on the data on which it is filled (in accordence with subsection (f) after the expiration of such rafiling pariod,

(2) Place For Filing.—A notice of then refilled during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien is refliad in tha offica in which tha prior notice of lian was filed, end

(II) In the case of real property, and the fect of railling is antared and recorded in an index to the axtant required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the data of a refilling of notice of lien under subparagraph (A), tha

Secratory received writtan information (in the manner prascribad in ragulations Issued by the Sacretary) concarning e changa in the texpeyer's residence, if a notice of each tien is also filed in accordance with subsaction (f) in the State in which such residence is

(3) Required Refiling Period.—In tha case of any notice of lien, the term "required refiling period"

(A) the one-year period anding 30 days ofter the expiration of 10 years efter the date of the assessment of the lax, and

(B) the one-year period anding with the expiration of 10 years after the close of the preceding required refiling pariod for such notica of lian.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to auch regulations as the Secretary may prescribe, the Secretary shall issua a cartificate of ralease of any lien imposed with respect to any internal ravanua tax not later than 30 days after the day on which -

(1) Liability Satisfiad or Unanforceable - The Secretary finds that the liability for the amount assessed, togethar with all interest in respect thereof, has been fully satisfied or

has bacome lagally unanforceebla; or
(2) Bond Acceptad Thara la furnishad to the Secratary and acceptad by him a bond that is conditioned upon the payment of the amount assessed, together with ell interest In respect thereof, within the time prescribed by lew (including any axtansion of auch tima), and that is in accordance with such raquiramente rainting to tarms, conditions, and form of the bond and aureties thereon, as mey be specified by such

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

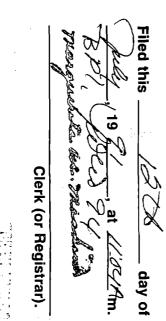
#### Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Discipaure of amount of outstending lien.-If a notice of ilen has been filed pursuant to section 6323(f), the amount of the outstending obligation secured by such lian may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to auch lian or intands to obtain a right in auch proparty.

TO THE WALLES

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inter	nal Rev	venue Laws
District		Serial Numb	per	. F	For Optional	Use by Recording Office
BA	LTIMORE	MI	529114	924		
notice is given assessed agains liability has bee favor of the Unit this taxpayer for interest, and continued in the second co	that taxes at the following made, but sed States on or the amounts that may		nd penalties) hemand for paymerefore, there is to property be and additional	ent of this ent of this s a lien in longing to penalties,		CLERK, CIRCUIT COURT 91 JUL 10 AM 10: 13
Name of Taxpayer		TILE COMPANY : RPORATION	INC , a COR	PORATION		VED COU AM 10: 1
	SADDLER RASONVILL				•	URT 13
below, unless n	otice of lien is	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice		<b>.</b>
Kind of Tax	Tax Perlod Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)		npald Balance f Assessment (f)
941 941 941 94Ø	12/31/87 Ø3/31/86 Ø6/3Ø/86 12/31/87	52-1534Ø12 52-1534Ø12	Ø3/27/89 Ø6/26/89 Ø6/26/89 Ø5/28/9Ø	Ø4/26/9 Ø7/26/9 Ø7/26/9 Ø6/27/Ø	·9	178.69 5383.32 2772.52 561.57
						·
	- -		V			
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 2:	T COURT	Tota	ıl \$	8896.10
This notice was	prepared and	signed atBALT	IMORE, MD			, on this,
the <u>27th</u> day	of <u>June</u>	_ , 19 <u>91</u>				



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United States

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to psy any lex neglects or refuses to pay the eame alter demand, the amount (including any interest additional amount, addition to lax, or assassable penalty, together with any costs that mey accrue in addition thareto) shall be a lian in favor of the United States upon all property and rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unlass another date is specifically fixed by law, the lien Imposed by saction 6321 shall arise at the time the assessmant is made and shall continue until the liability for the amount so assessed (or a judgment egainst the taxpayar arising out of such liability) is satisfied or becomes unanforceable by reason of lapse of tima

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilan Impos-

ed by aection 6321 shall not be valid as against any purchaser, holder of a aecurity Interest, mechanic's lianor, or judg-ment lien creditor until notice thereof which maats the requiremants of eubsection (i) has been tiled by the Secretary.

#### Place For Filing Notice; Form.—

(1) Placa For Filing - The notice ralarrad to in subsection (a) shall be fliad-(A) Under State Laws

- (i) Raal Property In the case of raal property, in one office within the State (or the county, or other govarnmental subdivision), as designated by the laws of such State, in which the property subject to tha lien is situtated; and
- (II) Personel Proparty-In tha casa of parsonal proparty, whether tangible or Intangible, in one office within the State (or the county, or other governmental subdivision), as dasignated by the laws of such State, in which the property subject to the lien is situated; except that State law marely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filling es designated by the laws of such Stale; or (B) With Clark Of District Court-in the office of the clerk of the United States district court for the judicial district

in which the proparty subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recordar Of Deeds Of The District Ot Co-Immbia - In the office of the Recorder of Deeds of the District of Columbia, II the property aubject to the lien is situated in the Diatrict of Columbia.

- (2) Situs Of Proparty Subject To Lien For purposas of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical location; or
- (B) Pareonal Property-In the case of personal property, whather tangible or intangible, at the residence of the taxpayer at the time the notice of lian is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deamed to be the place at which the principel axaculive office of the business is located, and the rasidanca of a taxpayer whose rasidance is without the United Siatas shall be deamed to be in the District of Columbia

(3) Form - The form and content of the notica referred to in subsaction (a) shall be prascribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law ragarding tha form or content of a notice of lian.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Sacurities
- Motor vehicles



Lien # 1628

(g) Refiling Of Notice.—For purposes of this

- (1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling pariod, such notice of lien shall be treated as filed on the date on which it is flied (in accordance with subsection (f) after the exptration of such refilling period.
- (2) Place For Filing.—A notice of lien refiled during the raquired refiling period shall be effective only-

(A) If-

- (I) such notice of lian is rafiled in the office in which the prior notice of ten was filed, and
- (II) In the case of real property, and the fact of rafilling ts antered and recorded in an index to the extant raquired by subsection (f) (4), and
- (B) In any case in which, 90 days or more prior to the data of a rafiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a changa in tha taxpayer's residence, if a notice of such lien le also filed in accordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "raquired refilling period" maans-

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- (A) the one-year period anding 30 days after the expiration of 10 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling pariod for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

- (a) Release Of Lien.—Subject to such regulations as the Secretary mey prescribe, the Secretary ahali issue a certificate of ratease of any ilen imposed with respect to any internal revenue tax not latar than 30 days after tha day
- (1) Liability Satisfied or Unenforceable The Secretary finds that the tiability for the amount assassad, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable, or
- (2) Bond Accepted-There is furnished to the Secratary and accepted by him a bond that le conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extansion of euch time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and aureties thereon, as may be epecified by such

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien,-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes salisfactory written evidence that he has a right in the property subject to euch lien or intends to obtain e right in auch property.

131

Department of the Treasury - Internal Revenue Service

(Hev. January 1991)	Notice	e ot Federal la	ax Lien Un	der intern	iai Keve	enue Laws	
District	· · · · · · · · · · · · · · · · · · ·	Serial Numb	per	,Fo	or Optional Us	e by Recording Offic	ce (
B	ALTIMORE,	MD	529113284				> 1 :
notice is give assessed agai liability has be favor of the Ui this taxpayer	en that taxes nst the following een made, but nited States on	, 6322, and 6323 of the (including interest are genemed taxpayer. De it remains unpaid. The all property and rights into f these taxes, as accrue.	nd penalties) hemand for paymers erefore, there less to property be	nave been lent of this is a lien in longing to	QUEE	CLERK, CI	
Name of Taxpay	yer DAVID	W WEHRS			ANNE'	<b>~</b> ≈ ≅ = -	(
	312 REYNOL STEVENSVIL	DS AVE LE, MD 21666			QUEEN ANNE'S COUNTY	AM II: O4	5 f
below, unless	notice of lien is day following sucl	RMATION: With respect refiled by the date give h date, operate as a cert dentifying Number (c)	n in column (e),	this notice	Unr	paid Balance Assessment	
1040	12/31/87	489-62-5151	Ø3/Ø4/91	Ø4/Ø3/Ø1		95887.19	
							1.
,		• • • • • • • • • • • • • • • • • • • •					
. <del></del> .				. :		er Evr	·-· i 5
Place of Filing	CLERK QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Total	\$	95887.19	
This notice wa	as prepared and	signed at <u>BALTI</u>	MORE, MD			, on	this,
the <u>11th</u> d	lay of June	_ , 19 <u>_ <del>9</del>1</u> _ //					13
Signature for	STERLI	Moremaker NG	Title		/ENUE OF:		
(NOTE: Certif	ficate of officer author	rized by law to take acknowled	aments is not essenti	al to the validity of N	otice of Federal	Tax lien	

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1628

**United States** 

VS.

### Release of Tax Lien

iled this			_day of
y X			M.
and proper entry mad			
B00	k No	, page	
Ž.		Clerk (or Re	egistrar).

Form 668(Z) (Rev. 4-84)

⇒ U.S. GOVERNMENT PRINTING OFFICE: 1993—312.748/70412

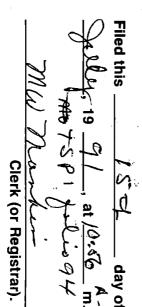
E.I. NO. 25-0501000

256

Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

(11211 14111 1421)	<u> </u>					. <u>.</u>		
District	strict Serial Number					For Optional Use by Recording Office		
BALTIMORE, MD				529113	284			
(a) of the internal for all statutory these taxes and a the notice of inte	I Revenue Code I additions. There additions has be ernal revenue tax norized to note the	have been so fore, the lier en released. I lien was file	atisfied for to n provided to The proper ed on	Ilrements of section to taxes listed be by Code section (officer in the officer i	low and 6321 for e where	RECEIVED CLERK, CIRCUIT 94 MAY -6 AM QUEEN ANNE'S C		
lame of Taxpayer	DAVID W W	EHRS				CIRCUI CIRCUI -6 A ANNE'S		
	12 REYNOLD TEVENSVILL		21666	<del>.</del> .		RECEIVED CLERK, CIRCUIT COURT 94 MAY -6 AM 10: 24 QUEEN ANNE'S COUNTY		
COURT RECO								
Liber bpl	Page folio 94	UCC n/		Serial No. 1628	·			
Kind of Tax	Tax Period Ended		g Number	Date of Assessment	Last Day for Refiling	Unpaid Balance of Assessment		
(a)	(b)	_	c)	(d)	(e)	(1)		
1040 ******	12/31/87 ******		2-5151 *****	03/04/91	04/03/01 ******	95887.19 *********		
1								
1	CLERK QUEEN		******* CIRCUIT	COURT				
*****	CLERK QUEEN CENTRE	OF THE ANNE'S CVILLE,	******  CIRCUIT COUNTY  MD 21	COURT	-	*******		



#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

可用 原蓝

If any parson liable to pey eny tax naglects or refuses to pay the same after damand, the amount (including any interest, eddillonal emount, eddition to tax, or essesseble penalty, together with any costs that may accrue in eddillon insralo) shall be a lian in favor of the United States upon ell property and rights to property, whether real or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unless another data is specifically fixed by law, tha lien imposed by section 6321 shall erise at the lima the assessment is made and shall continue until the liebility for the amount so assessed (or e judgmant against the taxpayer arising out of such liability) is setisfied or becomes unenforceeble by reeson of lepse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—Tha lian Imposed by section 6321 shall not be valid as egeinst any purchase er, holder of a sacurity Interest, mechanic's lianor, or judgment lien creditor until notice thereof which meets the require-

#### ments of subsection (f) has been flied by the Sacratary. (1) Place For Filing Notice; Form.—

--- (1)-Place-For-Filling-The-notice referred-to-in subsection (e)-shell be filled-

(A) Undar Stele Laws

(i) Raat Property - In the cese of raal property, in one office within the Stela (or tha county, or other governmental subdivision), as designated by the lews of such Siete, in which the property subject to the lien le situtatad; and

(ii) Parsonal Property in the case of parsonal property, whether tengible or intengible, in one office within the Stele (or the county, or other governmente) eubdivision), es dasignated by the lews of auch Stata, in which the property subject to the ilen la silueted; except thei Stete lew merely conforming to reenacting Federat lew establishing e national filing system does not constitute a second office for filing es designeted by the lews of such Stete: or

(B) With Clark Of District Court in the office of tha clerk of the United Stetes district court for the judicial district to which the property subject to lien is situated, whenever the State has not by lew designeted one office which meets the

requiraments of subparegreph (A), or (C) With Racorder Of Daads Of The District Of Co-

lumbla - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situated in the District of Columbie.

(2) Situs Of Property Subject To Lian - For purposes of peregrephs (1) and (4), property shell be deamed to be situated-(A) Real Property - In the case of reel property, et its physical locetion; or

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(B) Parsonal Proparty-In the case of personal property, whether tangible or inlangibla, at the residence of the laxpeyer at the lime the notice of lien is filed.

For purposas of paragraph (2) (B), the residence of e corporation or partnership shell be deamed to be the place et which the principal axacutiva offica of the business is located, and the rasidenca of a laxpayar whose residence is without the United Statas shall be dasmed to be in the District of Columbie.

(3) Form - The form end content of the notice referred to in subsection (a) shall be prascribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or contant of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securitias
- Motor vehicles



Lien # 1629

(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unlass notice of lien is refitad in the manner prescribed in paregraph (2) during the required rafiling paried, such notice of ilsh shall be treated as filed on the dete on which it is filed (in eccordance with subsection (f) after the expiration of such refiling parlod.

(2) Place For Filing.—A notice of then refiled during the required rafilling pariod shall be effective only-

(A) t/-

(i) such notice of ilen is refiled in the office in which the prior nolice of ttan was filed, and

(II) in the case of real property, and the fect of refiling is antared end recorded to en index to tha extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the data of a refiling of notice of lien under subparagraph (A), the

Secretary received written informetion (in the mennar prescribed in regulations issued by the Secratary) concarning a changa in the taxpeyer's rasidance, if e notice of euch lien is also filed in eccordence with subsection (f) in the State to which such residence is

(3) Required Refiling Period.—In the case of any notice of tien, the tarm "required refiling period" maans-

(A) the one-year parlod anding 30 deve efter tha axpiretion of 10 years efter the dete of the assessment of the tax, and

(B) the one-year period anding with the expiretion of 10 years after the closa of the precading required ratiling period for such notice of lian.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regutetions as the Secretary may prescribe, the Secretary shall issue a cartilicate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Salisfied or Unenforceable - The Secretary finds that the tieblilty for the amount assessed, togethar with all interest in respect thereof, has been fully setisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretery end eccepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is to eccordance with such requirements releting to tarms, conditions, and form of the bond and sureties thereon, as mey be epecified by suchreguletions.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (c) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien,-if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes eatisfectory written evidence that he has a right in the property eubject to such then or inlends to obtain a right in such property.

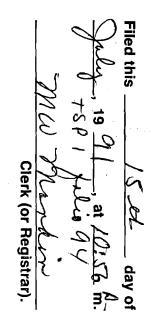
164

Department of the Treasury - Internal Rêvenue Service

\_\_\_\_

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Inter	rnal l	Revenue Laws
District	,	Serial Numb	er		For Opti	onal Use by Recording Office
BA	ALTIMORE,	мш - ч	529116	Ø86		1,5
notice is give assessed again liability has be favor of the Un	n that taxes not the following en made, but nited States on for the amou osts that may	, 6322, and 6323 of the (Including Interest ar ag-named taxpayer. De it remains unpaid. The all property and rights int of these taxes, a accrue.	nd penalties) hemand for paymerefore, there is to property be and additional	nave been ent of this s a lien in longing to penalties,		CLERK, CIRCUIT COURT 91 JUL 15 AM 10: 56
·	O BOX 370 QUEENSTOWN	, MD 21658-Ø37	Ø		•	IVED UIT COURT AM IO: 56
below, unless	notice of lien is ay following suc	RMATION: With respect refiled by the date given h date, operate as a certi	n in column (e),	this notice		
Kind of Tax (a)	Tax Period Ended (b)	ldentifying Number (c)	Date of Assessment (d)	Last Day fo Refiling (e)	or	Unpaid Balance of Assessment (f)
941 94Ø	12/31/90 12/31/90	52-1411547 52-1411547	Ø4/Ø8/91 Ø4/15/91	Ø5/Ø8/Ø Ø5/15/Ø		83Ø5.93 1793.88
-						
	· -	• = · = ·	. : « <del>-</del>		_	12)
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tota	al \$	10077.81
This notice wa	s prepared and	signed atBALTI	MORE, MD			, on this,
the <u>Sth</u> da	ay of July	n 1				5 ! )
Signature (	L. MILES	Monemske	Title		EVENU 2-Ø1-	E OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen
Rev. Rul. 71-466, 1971 - 2 C.B. 409)



OTICE  $\mathcal{P}$ 

United States

No.

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any lax neglects or refuses to pay the same after damand, the amount (including any interest, additional emount, eddition to tax, or assessable penalty, together with any costs that mey accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to properly, whether resi or personal, belonging to such person

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien Imposed by section 6321 shall erise at the time the assessment is made end shell continue until the liability for the amount so assessed (or a judgment egeinst the laxpayer erising out of such liebility) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And

"Judgment Lien Creditors.—The lien Imposed by section 6321 shell not be velid as against eny purcheser, holder of a security interest, mechanic's lianor, or judgmant lien creditor until notice thereof which meets the requirements of subsection (i) has been filed by the Secretery.

#### ო Place For Filing Notice; Form. –

(1) Pisce For Filing - The notice referred to in subaection (a) shell be filed-

(A) Under Stele Laws

(i) Real Property - In the case of reel property, In one office within the State (or the county, or other governmental subdivision), as designated by the lews of such Stele, in which the property subject to the lian is situteted; end

(II) Personel Property-in the case of personal property, whether tengible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situeled; except that State law merely conforming to reenscting Federat lew establishing e national filling system does not constitute a second office for filing as designeted by the lews of such Siste; or (B) With Clerk Of District Court-in the office of the

clerk of the United States district court for the judicial district In which the property subject to lien is situated, whenever the Stete has not by law designated one offics which meets the

requirements of subparagraph (A), or
(C) With Recorder Of Deeds Of The District Of Columble - in the office of the Recorder of Deeds of the District of Columbie, if the property subject to the ilen is situated in the District of Columbia

(2) Situs Of Property Subject To Lien - For purposes of paragrephs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property-in the case of personal property, whether tangible or intengible, et the rasidence of the taxpeyer et tha time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporetion or partnership shall be deemed to be the piece et which the principal executive office of the business is located, and the residence of a taxpaver whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding eny other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this section-

(1) General Rule.—Unless notice of Ilan is rafiled in the menner prescribed in persgraph (2) during the required rafiling period, such notice of lien shall be treeted as fited on the date on which it is filed (in eccordance with subsection (f) efter the expiration of such refiling period.

(2) Place For Filing.—A notice of then refiled during the required refilling period shall be effective only-

(A) If-

(I) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(II) in the case of real property, and the fact of refiling is satered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if a notice of such lien is also filed in eccordence with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of tien, the term "required refiling period"

(A) the one-year period ending 30 days efter tha expiretion of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiretion of 10 years after the close of the preceding required refilling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such reguisitions as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internel revenue tax not later than 30 days after the day on which -

(1) Liability Setisfied or Unanforceable - The Secretary finds thei the liability for the emount assessed, together with all interest in respect thereof, has been fully satisfied or has become tegally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretery end accepted by him e bond that is conditioned upon the peyment of the emount assessed, together with all interest in respect thersof, within the time prescribed by lew (including any extension of such time), and that is in eccordance with such requirements relating to terms, conditions, end form of the bond and surelles thereon, as mey be specified by such reguletions.

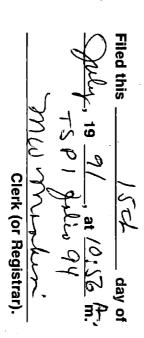
Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (b) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if e notice of lien has been filled pursuant to section 6323(f), the amount of the outstanding obligation secured by such liemey be disclosed to any person who furnishes setisfectory, written evidence that he has a right in the property aubject to such lien or intends to obtain e right in each property.

'Department of the Treasury - Internal Revenue Service

As provided by notice is given assessed againg a liability has be favor of the Unitalis taxpayer interest, and columns of Taxpayer and columns are also assessed as a second a	en that taxes nst the following the made, but nited States on for the amounts that may	I, 6322, and 6323 of the (including interest are ing-named taxpayer. De it remains unpaid. The all property and rights and of these taxes, a accrue.	nd penalties) hemand for paymere in the paymere in the paymere in the property be	nue Code, nave been ent of this s a lien in longing to	CLERK, CIRCUIT COURT 91 JUL 15 AH 10: 56 OUEEN ANNE'S COUNTY
IMPORTANT below, unless	notice of lien is lay following suc	MD 21617-94@ RMATION: With respect refiled by the date give h date, operate as a certification.  Identifying Number	to each assessr n in column (e),	this notice	Unpaid Balance of Assessment
(a) 1 Ø 4 Ø	(b) 12/31/88	(c)	(d) Ø7/3Ø/9Ø	(e) Ø8/29/Ø0	(f)
1040	12/31/89	215-38-1324	Ø6/Ø4/9Ø	Ø7/Ø4/Ø@	156.00
·	. 	• • .			
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21		Total	\$ 13926.68
		signed atBALTI			, on this
Sign <b>a</b> ture for	W. Blo	rized by law to take acknowledge	Title	MAN	IAGER



United States

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pey the same after demand, the amount (including eny interest, additional amount, eddition to tax, or assessable penalty, together with eny costs that mey eccrue in eddition thereto) shall be eillen in favor of the United States upon all properly and rights to property, whether real or personel, belonging to

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise et the time the assessment is made and shall continue until the liability for the amount so essessed (or a judgment against the taxpeyer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The IIen Imposed by section 6321 shall not be velid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (1) Place For Filing Notice; Form.-

(1) Place For Filing - The notice referred to in sub-

cilon (a) shall be filed (A) Under State Laws

(f) Real Property - In the case of real property, in one office within the Siete (or the county, or other governmental subdivision), as designated by the lews of such Slate, in which the property subject to the lien is situtated; and

(II) Personal Property-In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental eubdivision), es designated by the lews of such Stere, in which the property subject to the lien is situated; except that State lew merely conforming to reenecting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district coun for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

requirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Co $z\in V$  lumble - in the office of the Recorder of Deeds of the District

of Columbia, if the property subject to the ilen is situated in the District of Columbia.

- (2) Situs Of Property Subject To Lien For purposes of peragrephs (1) end (4), property shall be deemed to be siluated-(A) Reel Property - In the case of reel property, at its physical location; or
- (B) Personal Property-In the cese of personal property, whether tangible or intengible, et the residence of the taxpayer at the time the notice of lien is flied.

For purposes of paragreph (2) (B), the residence of e corporation or partnership shall be deemed to be the plece et which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be veild notwithstanding any other provision of law regarding the form or content of a notice of lien

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:



Lien # 1631

### (g) Refiling Of Notice.—For purposes of this

- (1) General Rule.—Unless notice of lien is reflied in the manner prescribed in peregraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) efter the expiration of such refiling period
- (2) Place For Filing.—A notice of lien refiled during the required refitting period shall be effective only-
  - (A) If-
  - (i) such notice of lien is reflied in the office in which the prior notice of lien was fited, and
  - (II) In the cese of reel property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
  - (B) in any case in which, 90 days or more prior to the date of a refiling of notice of ilen under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if e notice of such lien is also filed in eccordance with subsection (f) in the State in which such residence is located.

## (3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period"

- (A) the one-year period ending 30 days efter the expiration of 10 years after the date of the essessment of the tax, end
- (B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regutetions as the Secretary may prescribe, the Secretary shall lasue a certificate of releese of any lien imposed with respect to any internal revenue tax not leter then 30 days after the dey on which -

(1) Liebility Satisfied or Unenforceable - The Secretary finds that the liability for the emount assessed, together with alt interest in respect thereof, has been fully setisfied or has become legelly unenforceable, or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him a bond thef is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as mey be specified by such

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien,-if e notice of tan has been filed purauant to section 6323(f), the amount of the outstanding obligation secured by euch lien mey be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Inte	rnal F	Revenue Laws
District		Serial Numb	er		For Optio	nal Use by Recording Office
BAI	_TIMÔRE,	MD	529115	779		<b>!</b> \$
notice is given assessed agains liability has bee favor of the Unit	that taxes at the followin n made, but led States on or the amou	I, 6322, and 6323 of th (including interest ar ng-named taxpayer. De it remains unpaid. Th all property and rights int of these taxes, a accrue.	nd penalties) hemand for paymere leftere lefte	nave been lent of this is a lien in longing to		RECEIVED COURT COURT OUEEN ANNE'S COUNTY
Name of Taxpaye	, RÔNALD	D & CAROL A SM	IITH		-	IVED DUIT COURT AM IO: 56
	T 2 BOX 4 JEENSTOWN	69 , MD 21658-954	1			TRUDO:
below, unless n	otice of lien is	RMATION: With respect refiled by the date give h date, operate as a certi	n in column (e),	this notice		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day fo Refiling (e)	or	Unpaid Balance of Assessment
1040	12/31/90	218-50-2160	Ø4/15/91	Ø5/15/9	Ø 1	6363.00
						· .
						*
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21		Tot	al \$	6363.00
This notice was	prepared and	signed atBALTI	MORE, MD			, on this,
the day	of <del>July</del>	, 19 <del>- 91</del> .				
Signature	1 10	7	Title	-	ANAGER	

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form **668 (Y)** (Rev. 1-91)

OEEE ARREHARVEOND

529115779

3 d y 15

10

KENALD D & CAROL A SKITH

OUSEMBlowk,

> COURT RECORDING INFORMATION: Liber Pago UCC No.

Serial No. 1631

-1040 12/31/90 248-50-2160 04/15/91 05/15/01

> CLERK OF THE CIRCUIT COURT OUEEN ANNETS COURTY · CENTREVILLE, MD 21617

Paltimore, MD

madado()

Chier, SPf

6363.00

Department of the Treasury - Internal Revenue Service

(Rev. 5-94)

### **Certificate of Release of Federal Tax Lien**

District	<u>`</u>	Serial Numb	er		For U	ise by Recording Office
DELAWARE-M	ARYLAND	5	29115779			
I certify that as of the internal all statutory ad taxes and addi notice of intern	to the following- Revenue Code had it it is the following	name taxpayer, the regulate been satisfied for the e, the lien provided by Celeased. The proper offin was filed onJuly ote the books to show	rements of section taxes listed below to the section 6321 cer in the office 15	ow and for I for these where the		RECEIVED CLERK, CIRCUIT COURT 96 OCT 28 AH IO: 51
Name of Taxpa	yer RONALD I	O & CAROL A SMI	ТН			VED UIT COURT AH IO: 51
	T 2 BOX 469 UEENSTOWN,	MD 21658-	9541			URT TRU
COURT RECOI Liber	RDING INFO Page	RMATION: UCC No.		o. 1631		·
Kind of Tax (a)	Tax Period Ended (b)	ldentifying Number (c)	Date of Assessment (d)	Last Da Refili (e)	ng	Unpaid Balance of Assessment (f)
1040	12/31/90 ******	218-50-2160 *******	04/15/91 ******	05/15/ ******		6363.00 *******
		•				
Place of Filing	Total	\$ 6363.00				
This notice was	. ,	giled <b>a</b> t	ore, MD			, on this,
Signature	Ma		Title	Chief, S	Pf	

United States

Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If eny person liable to pay any tax neglects or refuses to pey the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to auch person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so essessed (or a judgment against the taxpayer ansing out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Cértain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid as against any purchas-ar, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the require-

#### ments of subsection (f) has been filed by the Secretary. ო Place For Filing Notice; Form.—

- (1) Place For Filling The notice referred to in subsection (a) shall be filed-
  - (A) Under State Laws

— (i) Real Property. In the case of real property, In one office within the Stale (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situtated; and

(ii) Personal Property-in the case of personal property, whether tangible or intengible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is sliueted; except that State law merely conforming to reenacting Faderal law establishing a national filling eystem does not constitute a second office for filling as designated by the laws of such State; or

(B) With Clerk Of District Court in the office of the clerk of the United States district court for the judicial district which the property subject to lien is situated, whenever the

State has not by law designated one office which meets the requirements of subparagreph (A), or (C) With Recorder Of Deede Of The District Of Columbla - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the iten is situated in the District of Columbia.

(2) Situs Of Property Subject To Lieu - For purposes of paragraphs (1) and (4), property shall be deemed to be situated. (A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property in the case of personal property, whether lengible or intangible, at the residence of the taxpayar at the time the notice of tien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a texpaner whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shell be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Mojor vehicles



(9) Refiling Of Notice. - For purposes of this

(1) General Rule.—Unless notice of then is ratile ed in the manner prescribed in peragraph (2) during the required retiling period, such notice of lian shall be treated as filed on the date on which it is flied (in accordance with subsection (f) efter the expiration of such reflling period.

(2) Place For Filing.—A notice of lien refilled during the required retiling period shall be effective only-

- (A) It-
- (i) such notice of lien is refiled in the office in which the prior notice of lien was filled, and
- (ii) In the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filled in accordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period"

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien .- Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretery finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unanforceable; or

(2) Bond Accepted There is furnished to the Secratary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by taw (including any extansion of such tima), and that is in accordance with euch requirements releting to terms, conditions, and form of the band and eurettee thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to saction 6323(f), the amount of the outstanding obligation secured by euch lien may be disclosed to any person who furnishes satisfactory written avidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

70

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inte		
District		Serial Numb	oer	,	For Option	nal Use by Recording Office
BA	ALTIMORE,,	MD	529116	436		
notice is given assessed again liability has be favor of the Un	n that taxes ast the followin en made, but ited States on for the amou osts that may er MARK A	I, 6322, and 6323 of the (including interest and ing-named taxpayer. Defit remains unpaid. The all property and rights into of these taxes, a accrue.	nd penalties) hemand for paymare fore, there is to property be and additional	nave been ent of this s a lien in longing to		RECEIVED COURT COURT CHERK, CIRCUIT COURT OF STATE OF THE COUNT OF THE
	RD 2 BOX 3 CENTREVILL		172			VED COURT BM 10: 59
below, unless	notice of lien is ay following suc	RMATION: With respect refiled by the date give h date, operate as a cert	en in column (e),	this notice		· 4.
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)		Unpaid Balance of Assessment (f)
1Ø4Ø	12/31/90	138-60-7167	Ø5/27/91	Ø6/26/	Ø1	2512.04
						i i
- 3			1 .			
Place of Filing						
		ANNE'S COUNTY	COURT	То	tal \$	2512.Ø4
This notice was	s prepared and	signed at BALTI	IMORE, MD			, on this,
the 12th da	ay of July	_ , 19 <u>- <del>9</del> 1</u>	•			
Signature	Marik.	) AC	Title		HF.CON 52-01-0	ITACT ACS

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1632

**United States** 

VS.

## **Release of Tax Lien**

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

0

Department of the Treasury - Internal Revenue Service

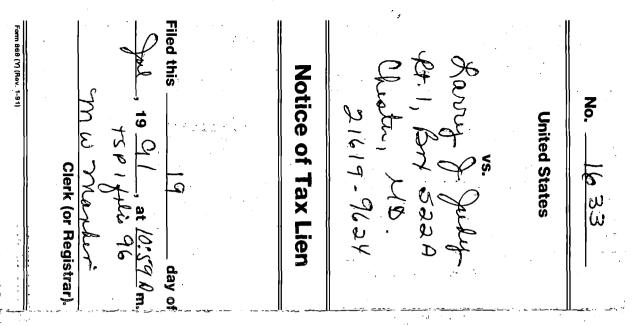
⇒ U.S. GOVERNMENT PRINTING OFFICE: 1991 282-042/41582

E.I. NO. 25-0501000

### Cartificate of Release of Federal Tay Lien

(Rev. April 1984)	· ·	CELLII	icale ul n	elease of r	cuciai i	ax Licii
District	<u>.                                    </u>	<u> </u>	Serial Number			For Optional Use by Recording Office
BAI	LTIMORE, M	_ d		5291164	136	
(a) of the Internal for all statutory a these taxes and a the notice of inte	Revenue Code I additions. There additions has been are revenue tax to note the thins.	have beer fore, the en release lien was ne books t	n satisfied for t lien provided I ed. The proper filed on to show the rel	uirements of secting the taxes listed be by Code section (conficer in the officer	low and 6321 for e where	RECEIVED CLERK, CIRCUIT COURT 92 AUG 17 PH 12: 146 OUEEN ANNE'S COUNT
						PH UIT
esidence RI	D 2 BOX 34	<del></del>		<u> </u>		VED COURT PH 12: 1.6 E'S COUNT
CI	ENTREVILLE	₅ MD	21617-94	72 *		COURT
COURT RECO	RDING INFO				Ì	
Liber 1	Page 94		No. 1/a	Serial No. 1632		
Kind of Tax	Tax Period Ended	Identify	ing Number	Date of Assessment	Last Day 1 Refiling	
(a)	(b)		(c)	(d)	(e)	(1)
1040	12/31/90		50-7167	05/27/91	06/26/	01 2512.04
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	1					
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lace of Filing				<u> </u>		
idoc or r illing		ANNE 'S	CIRCUIT COUNTY MD 21	COURT	Total	\$ 2512.04
				<del></del> -		
his certificate wa	s prepared and s	signed at	BALTI	MORE, MD		, on
he <u>6th</u> day of	August , 1	19 <u>92</u>	· ·			·
Signature				Title		
		0	1		Chief	SPf
	-	- N	# EN	i		<del>_</del> - •

Form **668(Z)** (Rev. 4-84)



#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, dditional amount, addition to tax, or assessable penalty, rogether with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property, and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 632 t shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unentorceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

Ida Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filled by the Secretary.

#### (i) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection.(a) shall be filed-

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

the llen is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filling as designated by the laws of such State or.

as designated by the laws of such State, or

(B) With Clerk Of District Court - In the office of the
clerk of the United States district court for the judicial district
in which the property subject to lien is situated, whenever the
State has not by law designated one office which meets the
requirements of subparagraph (A), or

requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds ot the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a texpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The torm end content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

t. Securities



(g) Refiling Of Notice. —For purposes of this

(1) **General Rule.** — Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filled on the date on which it is filled (in accordance with subsection (1) after the expiration of such refilling period.

(2) **Place For Filing.** — A notice of lien refiled during the required refiling period shall be effective only-

(A) if-

(i) such notice at lien is retiled in the office in which the prior notice of lien was tiled, and

(II) in the case of real property, and the tact of refiling is entered and recorded in an Index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filled in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.** — In the case of any notice of lien, the term "required refiling period" means-

(A) the one-year period ending 30 days efter the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.** — Subject to such regulations as the Secretary may prescribe, the Secretary shell issue a certiticate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unentorceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure ot amount of outstanding llen, if a notice of lien hes been filed pursuant to section 6323(1), the emount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

70

**Department of the Treasury - Internal Revenue Service** 

	<b>'</b>   '*' ,			•		
(Rev. January 1991)	Notic	ce of Federal T	ax Lien Un	der Intei	rnal Re	evenue Laws
District		- Serial Numl	ber		For Optio	nal Use by Recording Office
В	ALTIMORE,	MD /	529116	713	·	
notice is give assessed aga this liability ha in favor of the to this taxpay	en that taxes inst the follow as been madé, l United States	, 6322, and 6323 of to (including interest a ing-named taxpayer. but it remains unpaid. on all property and rigount of these taxes, ccrue.	nd penalties) hend for particular particular particular property the property	nave been ayment of re is a lien belonging		OUEE 91 CLE
ame of Taxpa	yer LARRY	J. JUDY		•	•	CLERK, CIRCUIT COURT 91 JUL 19 AH 10: 59
	RT 1, BOX CHESTER, M					AH IO: 59
below, unless	notice of lien is ay following such	RMATION: With respect refiled by the date give date, operate as a certi	en in column (e), i	this notice		JRT
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day 1 Refiling (e)		Unpaid Balance of Assessment (f)
1040	12/31/82	223-64-1201*	Ø5/16/83	Ø6/15/	793	755.20
·	· · · · · · · · · · · · · · · · · · ·	· ·	+ **			••• · • • • • • • • • • • • • • • • • •
Place of Filing	CLERK	OF THE CIRCUI	T COURT	To	otal \$	
<del></del> .		ANNE'S COUNTY EVILLE, MD 2	1617			755.20 
This notice w	as prepared ar	nd signed at <u>BALT</u>	IMORE, MD	·	<del></del>	, on this
	lay of uly	_ , 19 <u>91</u>				
ignature ( for	P. VOTTA	ē O A	Title		CHF.CO 52-Ø1-	NTACT ACS Ø491

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1633

**United States** 

VS.

## Release of Tax Lien

Filed this \_\_\_\_\_\_ day of

\_\_\_\_\_\_ Book No. \_\_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_\_, Fago

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

and proper entry made in

Form 668(Z)

296

Department of the Treasury - Internal Revenue Service

⇔ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-74670412

## Certificate of Release of Federal Tax Lien

District		Serial Numbe	r		For Optional Use by Recording Office
BA	LTIMORE, M	D	5291167	13	
(a) of the Internation all statutory these taxes and the notice of international 19 91, is autitaxes and additional states.	I Revenue Code additions. There additions has be ernal revenue tax horized to note thons.	ne books to show the re	the taxes listed bel by Code section 6 officer in the office July 19	low and 6321 for e where	RECEIVED COURT CLERK, CIRCUIT COUNTY 93 APR 30 AM 11: 24
lame of Taxpayer	LARRY J.	JUDY			NEP COURT AMII: 24 AME'S COUNT
	T 1, BOX 5 HESTER, MD				7
COURT RECO Liber 1	RDING INFO Page 96	RMATION: UCC No. n/a	Serial No. 1633		
Kind of Tax	Tax Period Ended (b)	IdentifyIng Number	Date of Assessment	Last Day fo Refiling	r Unpaid Balance of Assessment
1040	12/31/82	223-64-1201*	05/16/83	06/15/9	755.20 ********
	· -				
Place of Filing					
		OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT	Total	<b>\$</b> 755.20
This certificate w	as prepared and	signed at <u>BALTI</u>	MORE, MD		, on
the $\frac{27  ext{th}}{4}$ day of	ofApril,	19 93			
Signature V			Title		

Form 668(Z) (Rev. 4-84) CAT. NO. 60026[

United States

### **Excerpts From Internal Revenue Code**

Clerk (or Registrar).

#### Sec. 6321. Lien For Taxes

If eny person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unless another date is specifically lixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer ansing out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

#### (e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien impos-

ed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary

#### Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in sub-Section (a) shall be filed-

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), es designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or
(B) With Clerk Of District Court - In the office of the

clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

equirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice. - For purposes of this

(1) General Rule. — Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (1) after the expiration of such refiling period.

(2) Place For Filing. — A notice of ilen refiled during the required refiling period shall be effective only-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an Index to the extent required by subsection (f) (4), end

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the menner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, it a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period. —In the case of any notice of lien, the term "required refilling period"

(A) the one-year period ending 30 days after the expiration of 10 yeers after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

strict		Serial Num	ber		For Option	onal Use by Recording Office
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		(including interest a				•
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		but it remains unpaid. on all property and rig			-	OUE OLE
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ne of Taxpa	ayer ₩. E.	DENNY & SON , a	a FARTNERSH	1		CUI
<del> </del>						RECEIVED COURT SLERK, CIRCUIT COURT 91 JUL 19 AM 11: 00 GUEEN ANNE'S COUNTY
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ind of Tax (a)	Ended (b)	Identifying Number (c)	Assessment (d)	Refiling (e)		of Assessment $(f)$
941	12/31/89		12/17/90	Ø1/16/	01	698.89
9 <b>4</b> 1	03/31/90		Ø4/Ø8/91	Ø5/Ø8/		725.71
941	Ø9/3Ø/9Ø	52-0291540	Ø4/Ø8/91	Ø5/Ø8/	′Ø1	2106.77
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ace of Filing	-	AE THE CIDCUI	t collect			
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	CENTR	EVILLE, MD 2	1617			
nis notice w	vas prepared ar	nd signed at <u>BALT</u>	IMORE, MD			, on this
		-		44		
e 16th a	day offuly	19_71				
	$\sim$	_ ,	•			
nature	WAY.	7.0	Title			
, `	W. AMES	7				JE OFFICER -2628

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1634

**United States** 

VS.

Release of Tax Lien

iled	this		day of
	<del> </del>	, 19	M.,
nd (	proper entr	y made in	<u></u>
	1	Book No	, page
	<u>.</u>		
	1		Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Form **668(Z)** 

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Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

★ U.S.GPO:1988-0-202-019/85958

## Certificate of Release of Federal Tax Lien

istrict	<del></del>	Serial Number			For Op	tional Use by Recording Office
E:4	ALTIMORE, M	o	5291166	87		
(a) of the Interi for all statutor these taxes and the notice of in	nal Revenue Code y additions. There i additions has be- ternal revenue tax thorized to note ti	named taxpayer, the requirement taxpayer, the requirement of the fillen provided been released. The proper of the was filled onne books to show the re	the taxes listed be by Code section to officer in the offic into 19	low and 3321 for e where ,		CLERK, CIRCUIT COURT 91 DEC 11 AM 9: 50 OUEEN ANHE'S COUNTY
me of Taxpaye	W. E. DEN	NY & SON , a PA	ARTNERSHIP			IVED DUIT COURT AM 9: 50
	OCALBTEVENSVILL	E, MD 21666		·		<b>→                                    </b>
OURT RECO Liber	RDING INFO	RMATION: UCC No.	Serial No.			
_1	96	n/a	1634			
Gnd of Tax	Tax Period Ended (b)	identifying Number	Date of Assessment (d)	Lest Day Refiling (e)		Unpeld Balance of Assessment (f)
941 941 941	12/31/89 03/31/90 09/30/90	52-0291540 52-0291540 52-0291540	12/17/90 04/08/91 04/08/91	01/16/ 05/08/ 05/08/	01	698.89 725.71 2106.77
						*************
						• • • • • • •
ce of Filing	<u> </u>	<u> </u>	<u></u>			
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE: MD 21		Tota	\$	3531.37
is certificate w	as prepared and s		40RE, MD		`	, on th
e <u>. 5ቲ</u> ኤ <b>day</b>	of December,	19 <u>-9 1</u> .	•			
gnature		Jesus I	Title	Chief	SPf	

Form 668(Z) (Rev. 4-84)

### **Excerpts From Internal Revenue Code**

Clerk (or Registrar)

#### Sec. 6321. Lien For Taxes

If any person liable to pay eny tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to

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(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen impos-

ed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgement lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subection (a) shall be filed-

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal ty, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated, except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office tor filing as designated by the laws of such State; or

(B) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Co-lumbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary, Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities



(g) Refiling Of Notice. - For purposes of this

(1) General Rule. — Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (1) after the expiration of such refiling period.

(2) Place For Filing. — A notice of lien refiled during the required refiling period shall be effective only-

-hi (A)

(i) such notice of lien is retiled in the office in which the prior notice of lien was filed, and

(II) In the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also tiled in eccordance with subsection (t) in the State in which such residence is

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(a) Release Of Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such\_requirements\_relating\_to\_terms\_conditions\_and\_idm of the bond and sureties thereon, as may be specified by such

6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of emount of outstanding lien, if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

(Rev. January 1991)

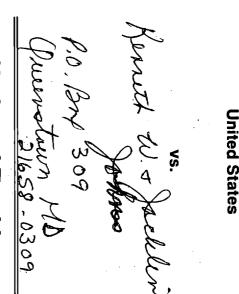
**District** 

Department of the Treasury - Internal Revenue Service

**Notice of Federal Tax Lien Under Internal Revenue Laws** Serial Number

For Optional Use by Recording Office

As provided by notice is give assessed aga this liability ha in favor of the to this taxpay interest, and c	en that taxes inst the follow as been made, United States yer for the amosts that may a	, 6322, and 6323 of the (including interest are fing-named taxpayer. but it remains unpaid. on all property and riguount of these taxes, accrue."	nd penalties) h Demand for pa Therefore, then this to property and additional	nue Code, nave been ayment of, re is a lien belonging penalties,		RECEIVED CLERK, CIRCUIT COURT 91 JUL 19 AH 11: 00 QUEEN ANNE'S COUNTY	
below, unless	notice of lien is ay following such	RMATION: With respect refiled by the date give date, operate as a certification.  Identifying Number	n in column (e), t	his notice	r	Unpaid Balance of Assessment	- -
(a)	(b)	(c)	(d)	(e)		(f)	
940	12/31/86	52-1593865	Ø3/18/91	Ø4/17/&	51	2184.50	
Place of Filing							_
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	1617	Tota	al   \$	2184.50	<b>.</b>
		nd signed at <u>BALT</u> 1				, on th	is,
Signature	R Bu	AC	Title	MA	ANAGEF	3	_ <b>-</b>
(NOTE: Cert		horized by law to take acknow 409)	vledgments is not es	sential to the valid	lity of Noti	ce of Federal Tax lien Form <b>668 (Y)</b> (Rev. 1-	91)



Excerpts From Internal Revenue Code

Clerk (or Registra

Sec. 6321. Lien For Taxes

If any person liable to pay any lax neglects or refuses to pay the earne after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the ilen imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unentorceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Cértain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or Judgment lien creditor until notice thereof which meets the require-

#### ments of subsection (f) has been filed by the Secretary. Place For Filing Notice; Form.

(1) Place For Filling - The notice referred to in sub-

section (a) shall be filed.
(A) Under Stale Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situtated; and

(II) Personal Property-In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental eubdivision), as designated by the laws of such State, in which the property subject to the iten is eltuated; except thet Stete lew merely conforming to reenacting Federal law establishing a national filing evstem does not constitute a aecond office for filling as designated by the laws of such State; or

(B) With Clerk Of District Court in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Co-Ultimble - in the office of the Recorder of Deeds of the District of Columbia, it the property subject to the lien is eltuated in the District of Columbia.

(2) Situs Ot Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated (A) Real Property - In the case of real property, at its physical location: or

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ax

<u>.</u>

(B) Personal Property-In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business te located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of taw regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Untess notice of lien is refiled in the menner prescribed in peragraph (2) during the required refilling period, auch notice of lien shall be treated as filed on the date on which it is tiled (in accordance with aubsection (f) after the expiration of such reliting period.

(2) Place For Filing.—A notice of Ilen refiled during the required refilling period shall be effective only-

(A) If-

(I) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Georate., concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with aubsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of ilen, the term "required refiling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or hes become legally unenforceable, or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest In respect thereof, within the time preecribed by law (including any extension of such time), and that is in accordance with euch requirements relating to terms, conditions, end form of the bond and euretles thereon, as mey be specified by euch

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return information For Tax Administration Purposes —

(2) Disclosure of amount of outstanding lien, if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes eatlefactory written evidence that he has a right in the property subject to auch iten or intende to obtain a right in euch property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notic	e of Fe	deral Ta	ax L	₋ien Un	der Inte	erna	l Rev	enue Law	S
District	•		Serial Numb	er			For (	Optional Us	se by Recording O	ffice
B	ALTIMORE,	MD			529116	496				ķ 1 g
As provided by notice is give assessed again liability has be fayor of the Ur this taxpayer Interest, and contact when the taxpayer and contact was a second contact.	en that taxes nst the following the following the made, but nited States on for the amounts that may	(Including ng-named to the remains all proper unt of the accrue.	interest are laxpayer. De unpald. The ty and rights se taxes, a	eman erefo s to p and	enaltles) hed for paymore, there is property be additional	nave been ient of this is a lien in longing to	• .	QUEEN ANNE'S COUNTY	REC CLERK, CI	
vaine or raxpay		n w. ex	JÄCKLIN	JUN	145	••	•	NE'S	CEIVED CIRCUIT	
	P. O. BOX QUEENSTOWN		1658-030	9				COUNT	VED UIT COURT AM II: 00	# 1 t
below, unless	RELEASE INFO notice of lien is lay following suc	refiled by	the date give	n in (	column (e),	this notice		~	- <b>-</b>	,
Kind of Tax	Tax Period Ended (b)		ng Number		Date of sessment (d)	Last Day 1 Refiling <i>(e)</i>			pald Balance Assessment (f)	(
1040	12/31/87	216-6	Ø-6452	Ø7	/02/90	Ø8/Ø1/	øø		36302.15	
										1 4 4
Place of Filing	QUEEN		CIRCUIT COUNTY MD 21	C0		To	otal (		36302.15	
This notice wa	s prepared and	signed at .	BALTI	MOR	E, MD				, or	n this,
the 15th da	ay of July	_ , 19 <u>_ 91</u>								8.4.2
Signature for	SCOTION K. LOAR				Title			NUE OF 1-1115		

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

OCLARACE MARYLAND

1931

387 a. t. 622

PENNETH W. C. LACO LIK CONTROL

P. S. BOS 309 TOODELLASTSWIN ME ZESSECON

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CLERK OF THE CIRCULT TOCKT THEEN ANNERS COUNTY

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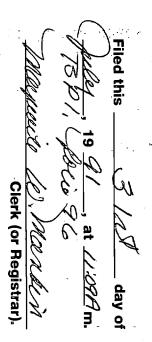
CHAIRENINES DE CLEVE ALGE

J. 4. 34 5 4 5

Form 668(Z) 1974 (Rev.8-97) Department of the Treasury - Internal Revenue Service

**Certificate of Release of Federal Tax Lien** 

District		Serial Nur	mber		For U	Jse by Recording Office
DEL AMARE	F-MARYLAND		520114494			
I certify that of the internadditions. The additions had internal reve	hal Revenue Code half herefore, the lien pass been released. To the tax lien was filled, is authorized to rand additions.  Dayer KENNETH	Note the books to sh	s listed below and a stion 6321 for these the office where the dry 19 now the release of the	all statutory taxes and e notice of		RECEIVED COURT CLERK, CIRCUIT COURT 98 JUL -9 PM 12: 35
COURT RE Liber	ECORDING INFO Page 96	gra-	Serial N 1636_			
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day Refilir <i>(e)</i>	y for ng	Unpaid Balance of Assessment <i>(f)</i>
1040 *****	1	'	1	08/01/20 ****		36302.15 *******
		¥				
Place of Filing	QUEEN	OF THE CIRCUI ANNE'S COUNTY VILLE, MD 216	<i>(</i>		Total	\$ 36302.15
	as prepared and s	igned at <u>Balt</u>	cimore, MD	<u> </u>		, on this,
Signature	1 allen	y v	Title Ch i e	ef, SPf		Tau lies Day Pul 71 466 1971 2 C B 400)



otice of Tax Lien

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No. 105 1

Concord 105 1

United States

#### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same efter demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition, thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien timposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in sub-

tion (a) shall be filed------

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for tiling as designated by the laws of such State; or

(B) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

tequirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Coiumbia - In the office of the Recorder of Deeds of the District
of Columbia, if the property subject to the lien is situated in
the District of Columbia.

—(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical

(B) Personal Property In the case of personal property, whether tangible or intangible, at the residence of the taxpeyer at the time the notice of lien is filled.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities

. Motor vehicles



Lien # 163/

(g) Refiling Of Notice. —For purposes of this section-

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (1) after the expiration of such refiling periods.

(2) **Place For Filing.** — A notice of lien refiled during the required refiling period shalf be effective only-

(A)

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparegreph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if e notice of such lien is also filled in accordance with subsection (I) in the State in which such residence is located.

(3) Required Refiling Period. — In the case of any notice of lien, the term "required refiling period" means-

(A) the one-yeer period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There is turnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereol, within the time prescribed by law (including any extension of such time), end that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Noti	ce of Federal Ta	ax Lien Un	der İnte	rnal Re	evenue Laws
District		Serial Numb	per		For Optio	nal Use by Recording Office
· B4	ALTIMORE		529117	3Ø1	•	14.00
notice is given assessed again this liability has in favor of the	n that taxes nst the follow s been made, United States er for the am	I, 6322, and 6323 of the (including interest are ring-named taxpayer. but it remains unpaid. on all property and rigulation of these taxes, accrue.	nd penalties) h Demand for pa Therefore, then thts to property	nave been ayment of re is a lien belonging	·	RECEIVED COURT CLERK, CIRCUIT COURT 91 JUL 31 AMII: 09
Name of Taxpa		A KEAHON				VED UIT COURT AMII: 09
	PO BOX 27 C <del>ENTREV</del> ILL	E, MD 21617			-	
below, unless shall, on the da	notice of lien is ly following such	RMATION: With respect refiled by the date give a date, operate as a certing INAL DATE IN	n in column (e), t ficate of release	this notice as defined		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day Refiling (e)		Unpaid Balance of Assessment (f)
1040 1040	12/31/83 12/31/84		11/18/85 7/1/85			5595.83 1937.42   1
						Hill The state of the state of
Place of Filing		CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MI Data:	YTMU		otal \$	7533.25
		9:52 60	1059			
This notice wa	as prepared a	nd signed atBALT	IMORE, MD.			, on this,
the 25th d	ay Mily	, 191				# <u></u>
Signature	for J. Lea	Y) itherman	Title		REVI	ENUE OFFICER
		horized by law to take acknow	l vledgments is not es	sential to the vi	alidity of Not	tice of Federal Tax lien

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)

48 AND RECORDED IN W 4 08 DC 1981 AT 8.50 A ECEIVED FOR RECORD THIS .../Y FURD BOOK FOR QUEEN ANNES , S7AS LHEREBY CERTIFY THAT

Boom WiscGlashan, EREK

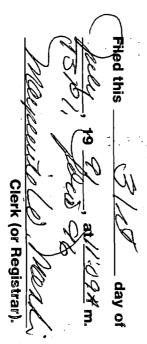
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Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tay Lien

(Rev. 5-94)	ı	Certificate	of Release	of Fede	ral Ta	ax Lien
District		Serial Numb	per		For	Use by Recording Office
Þ	ALTIMORE, M	in l	529117	7301		<u> </u>
I certify that as of the internal all statutory ac taxes and add notice of intern	to the following-newenue Code had identified to the identified to the identified to the identified to not the identified the i	name taxpayer, the requive been satisfied for the state of the lien provided by Coleased. The proper offi	rements of section taxes listed below the section 632 cer in the office July 31	on 6325 (a) ow and for for these where the		OLERIC BIRCUIT OCURTY OLERIC BIRCUIT OCURT
Name of Taxpa	yer <sub>judith A</sub>	KEAHON	<del></del>			9 COURTY 17 COURTY
	FO BOX 27 CENTREVILLE	, MD 21617	-	- · »		7 - 7 - 3
COURT REC Liber bp-1	ORDING INFO Page f-96 cor	UCC No.	Serial.No	) _		
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day Refilin (e)		Unpald Balance of Assessment (f)
1040 1040 *****	12/31/83 12/31/84 ******	473-40-2438 473-40-2438 *******	11/18/85 07/01/85 ******	12/18/ 07/31/ *****	95	5595.83 1937.42 *******
				•		
		·				
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT	-	Γotal	\$ 7533.25
This notice was	prepared and sig	ned atBALTI	MORE, MD			, on this,
the 27th day	of <u>November</u>	_, 19 <u>95</u> .				
Signature	Mes -	·	Title	Chief,	SP'f	

(NOTE: Certificate of officer authorized by lew to take acknowledgments is not essential to the velidity of Certificate of Release of Federal Tex lien Rev. Ruf. 71-466, 1971-2 C.B. 409)



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Omer & W

ited States

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### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid as against any purchas-

ed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form.—

- (1) Place For Filing The notice referred to in subction:(a).shall be filed-
  - (A) Under State Laws
  - (i) Real Property In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
  - (ii) Personal Property In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filing as designated by the laws of such State; or (B) With Clerk Of District Court In the office of the
- (B) With Clerk Of District Court In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the Stafe has not by law designated one office which meets the
- requirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

- (2) Situs OI Property Subject To Lien For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical location; or
- (B) Personal Property In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filled.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- Motor vehicles



Lien # 1638

- (g) **RETITING OF NOTICE.** For purposes of this section-
- (1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treeted as filed on the date on which it is filed (in accordance with subsection (1) after the expiration of such refiling period.
- (2) Place For Filing. A notice of lien refiled during the required refiling period shall be effective only-
  - (A) if-
  - (i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and
  - (ii) In the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
  - (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filled in accordance with subsection (I) in the State in which such residence is located.

- (3) Required Refiling Period. —In the case of any notice of lien, the term "required refiling period" means-
- (A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 10 years after the close of the preceding required relilling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

- (a) **Release Of Lien.** Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -
- (1) Liability Satisfied or Unenforceable The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully setIsfied or has become legally unenforceable; or (2) Bond Accepted There is furnished to the Secretary for the
- (2) Bond Accepted There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereol, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to eny person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Noti	ce of Federal T	ax Lien Un	der Interna	al Revenue Laws	
District	•	Serial Numb	ber	Fo	or Optional Use by Recording Office	
, в	ALTIMORE,	MD	529116	835		[ ]
notice is give assessed again this liability had in favor of the	en that taxes inst the follow is been made, United States wer for the amosts that may a		nd penalties) h Demand for p Therefore, thei phts to property	nave been ayment of re is a lien belonging	CLERK. CIRCUIT COURT 91 JUL 31 AM 11: 09 QUEEN ANNE'S COUNTY	
		L POST OFFICE			IVED AM II: 09	
IMPORTANT I	notice of lien is ay following such	RMATION: With respect refiled by the date given date, operate as a certi	to each assessnen in column (e),	this notice	`	•
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)	•
1Ø4Ø 1Ø4Ø	12/31/87 12/31/90		12/12/88 Ø5/27/91	Ø1/11/9° Ø6/26/Ø	I .	:
-						
Place of Filing	CLERK QUEEN	ANNE'S COUNTY	COURT	Tota	8267.62	•
This notice w	as prepared a	nd signed atBALT1	(MORE, MD		, on this	· •
the 18th d	day of u <u>ly</u>	_ , 19				ի. _ <b>Վ</b>
Signature for	D.M.1	Monemaker AC	Title	MAI	NAGER	_
	ificate of officer aut 466, 1971 - 2 C.B.		vledgments is not es	sential to the validit	ty of Notice of Federal Tax lien Form <b>668 (Y)</b> (Rev. 1-91	- ) _

\_\_\*\_\_ Form 668 (Z)

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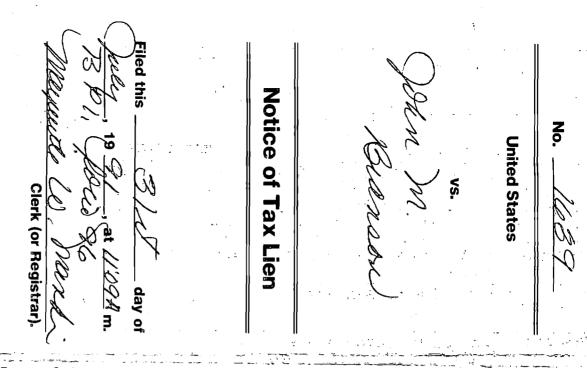
Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

(Rev. 10-2000) For Use by Recording Office Area: Serial Number SMALL BUSINESS/SELF EMPLOYED AREA #4 Lien Unit Phone: (410) 962-1871 529116835 I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and QUEEN ANNE'S COUNT additions has been released. The proper officer in the office where the notice of July 31 internal revenue tax lien was filed on 1991 , is authorized to note the books to show the release of this lien for these taxes and additions. Name of Taxpayer ELMER E WRIGHT Residence CHURCH HILL POST OFFICE CHURCH HILL, MD 21623-0144 COURT RECORDING INFORMATION: Liber UCC No. Serial No. Page  $f \cap \tilde{1} + c = 0.6$ 

Kind of Tax	Tax Period Ending <i>(b)</i>	Identifying Number	Date of Assessment (d)	Last Day for Refiling (0)	Unpaid Balance of Assessment (f)
1040 1040 *****	12/31/1987 12/31/1990 *****		12/12/1988 05/27/1991 ******	01/11/1999 06/26/2001 ******	7892.70 374.92 ******
	٠.				
					·
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY		Total	\$ 8267.62

Baltimore, MD This notice was prepared and signed at 16th day of February Signature Title Compliance Technical Support Manager



#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lienimposed by section 6321 shall arise at the time the assessiment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (i) has been filed by the Secretary.

#### Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in sub-

(A) Under State Laws

(i) Real Property - in the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filling as designated by the laws of such State, or

1.00

(B) With Clerk Of District Court - in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds ot the District

of Columbia, if the property subject to the lien is situated in the District of Columbia. (2) Situs Of Property Subject To Llen - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filled.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities

2. Motor vehicles



Lien # 1639

(g) Refiling Of Notice. — For purposes of this

(1) **General Rule.** — Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (1) after the expiration of such refiling period.

(2) Place For Filing. — A notice of lien refiled during the required retiling period shall be effective only-

(A) if-

(I) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filled in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.** — In the case of any notice of lien, the term "required refilling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of tien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all Interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in eccordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Confidentiality and Poisclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(I), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	¹ ∣ Noti	ce of Federal T	ax Lien Un	der Inter	nal Re	evenue Laws	
District	<u>.</u>	Serial Numb	per		For Optio	nal Use by Recording Offic	<u>e</u> (
	ALTIMORE,	MD	529117	7Ø37			ŗŗ
notice is give assessed aga this liability ha in favor of the to this taxpay	en that taxes inst the follow as been made, United States	I, 6322, and 6323 of the cincluding interest and interest and interest and interest and interest and right count of these taxes, accrue.	nd penalties)   Demand for p Therefore, the phts to property	nave been ayment of re is a lien belonging		RECEIVED COURT COURT OF JUL 31 AFTI1: 09	
Name of Taxpa	ayer JOHN M	1. BRANSON				RECEIVED CIRCUIT COI L 31 AM II: ANNE'S COU	•
Residence	4D QUEEN V CHESTER, M	/ICTORIA WAY ND 21619-9400	•			COURT 11: 09 COUNTY	
below, unless shall, on the d in IRC 6325(a	notice of lien is ay following such a).  Tax Period Ended	RMATION: With respect refiled by the date given date, operate as a certification of the control	n in column (e), ficate of release  Date of Assessment	this notice as defined Last Day fo Refiling	or	Unpaid Balance of Assessment	_ (
(a) 6672	(b) 12/31/87	(c) 248-82-53ø4	(d) Ø6/Ø5/89	(e) . Ø7/Ø5/	99	(f) 139224.27	- (
							•
		The strains					•
							-
Place of Filing	CLERK QUEEN	OF THE CIRCUIT I ANNE'S COUNTY EVILLE, MD 21	COURT	Tot	al \$	139224.27	_ `
This notice w	as prepared ar	nd signed at <u>BALTI</u>	MORE, MD			, on th	is,
1.	lay of uly	_, 19 <u>91</u>					ું. <b>વ</b>
Signature for	L. RIVERA	77	Title		EVENUE 2-01-3	OFFICER 3525	•
	ficate of officer auth	norized by law to take acknow	ledgments is not es	sential to the vali	dity of Noti	ce of Federal Tax lien	_

DELAWARE MARKLAND

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HORMAR . BEAKSON

40 QUEEK VICTORIA WAY MD - FE 6-34-94

COURT RECORDING INFORMATION:

Page Polio 96

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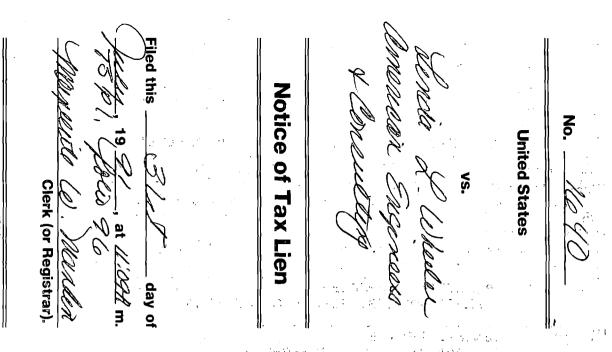
AND RECORDED IN

Department of the Treasury - Internal Revenue Service

(Rev. 5-94)

## **Certificate of Release of Federal Tax Lien**

District		Serial Numb	)er	F	or Use by Recording Office
DELAWARE-MA	RYLAND	5	29117037		
I certify that as of the internal f all statutory ad- taxes and addi- notice of interna-	to the following- Revenue Code had the follows. Therefor the following has been real revenue tax lies authorized to me	name taxpayer, the requience been satisfied for the e, the lien provided by Celeased. The proper offin was filed on July ote the books to show	rements of section taxes listed below to the section 6321 over in the office 3.1	ow and for for these where the	RECEIVED CLERK, CIRCUIT COURT 96 NOV 1:9 PH 1: 24 QUEEN ANNE'S COUNTY
Name of Taxpay	<sup>/er</sup> JOHN M.	BRANSON			ECEIVED CIRCUIT 1-9 PH ANHE'S C
	QUEEN VI(		0		ר כטטמדץ 1 <b>ו: 2</b> 4 1 וי 24
COURT RECOR Liber bp1	DING INFOR Page folio 96	UCC No.	Serial N	o. 1639	
Kind of Tax (a)	Tax Period Ended (b)	ldentifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672 ******	12/31/87	248-82-5304 *******	06/05/89 ******	07/05/99	139224.27
			4		
Place of Filing		OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 216		Total	\$ 139224.27
This notice was		gned at	ore, MD		, on this,
the 05th day	of November	, 19 <u></u>		·	
Signature	Phila		Title	Chief, SPf	



#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto, shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien impos-

ed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (t) has been filed by the Secretary.

#### (1) Place For Filing Notice; Form.—

(1) Place For Filing - The notice reterred to in sub-

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely contorming to reenacting Federal law establishing a national filing system does not constitute a second office for filling as designated by the laws of such State.

as designated by the laws of such State; or
(B) With Clerk Of District Court - In the office of the
clerk of the United States district court for the judicial district
in which the property subject to lien is situated, wherever the
State has not by law designated one office which meets the

requirements of subparagraph (A), or (C) With Recorder Of Deeds OI The District Of Columbia - In the office of the Recorder of Deeds ot the District of Columbia, if the property subject to the lien is situated in the District of Columbia. (2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filled.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive offlice of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Secunities

Motor\_veḥicles



Lien # 1640

(g) Refiling Of Notice. — For purposes of this section-

(1) **General Rule.**—Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refliing period, such notice of lien shall be treated as filled on the date on which it is tiled (in accordance with subsection (1) after the expiration of such refiling period.

(2) Place For Filing. — A notice of lien refiled during the required refiling period shall be effective only-

(A) if-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayar's residence, if a notice of such lien is also filled in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period. —tn the case of any notice of lien, the term "required refiling period" means.

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the essessment of the

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.** — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond\_and\_sucties thereon\_as\_may\_be\_specified\_by\_such\_regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

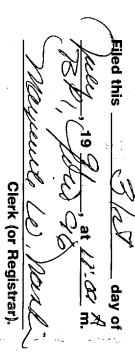
(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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**Department of the Treasury - Internal Revenue Service** 

(Rev. January 1991)	Notio	ce of F	ederal Ta	ax Lien Un	der Inte	nal Re	evenue Laws	
District			Serial Numb	er		For Option	nal Use by Recording Office	<b>.</b> •
BA	LTIMORE,	MD		529116	961			ÏH
As provided by sometice is given assessed again this liability has in favor of the to this taxpaye interest, and cost taxpayers.	that taxes st the follow been made, Inited States r for the amount of the transfer LINDA	(including ring-named but it remaisson all propount of the corue.	interest ard taxpayer. ains unpaid. Derty and rignese taxes,	nd penalties) I Demand for p Therefore, the hts to property	nave been ayment of re is a lien belonging		RECEIVED CLERK, CIRCUIT COURT 91 JUL 31 AMII: 09 OUEEN ANNE'S COUNT	•
	ENERAL DE UDLERSVIL		21668-9	799			ALINDOS S. SO : II WE TIPO STA	
below, unless n	otice of lien is	refiled by t	the date give	to each assessr n in column (e), icate of release	this notice			•
Kind of Tax	Tax Period Ended (b)		ng Number	Date of Assessment (d)	Last Day 1 Refiling (e)		Unpaid Balance of Assessment (f)	
941 941 941	12/31/89 Ø3/31/9Ø Ø6/3Ø/9Ø	52~1	65565Ø 65565Ø 65565Ø	Ø3/19/9Ø Ø6/25/9Ø 11/26/9Ø	Ø4/18/ Ø7/25/ 12/26/	'ØØ	270.14 4243.10 3585.69	Ha S
Place of Filing	QUEEN		CIRCUIT COUNTY MD 21	COURT	Та	tal \$	8078.93	_ •
This notice wa	s prepared ar	nd signed a	at <u>BAL</u> TI	MORE, MD			, on this	
the 18th da	y of uly	_ , 19 <u>91</u>	·				· 	""↓ <b>•</b>
Signature – for	11.0M	ope	AC	Title S	<b>!</b>	IANAGER		_ •

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)



Otic Ö X 0

United States

#### **Excerpts From Internal Revenue Code**

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay he same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assess-ment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpeyer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

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#### Place For Filing Notice; Form.-

(1) Place For Filling - The notice referred to in subon (a) shall be filed--

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the

State has not by law designated one office which meets the requirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

> State of the contract of 13 No. 1

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physicallocation; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:



(g) Refiling Of Notice. - For purposes of this

(1) General Rule. — Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (1) after the expiration of such refiling period.

(2) Place For Filing. — A notice of lien refiled during the required refiling period shall be effective only-

(A) if-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of llen under subparagraph (A), the

Secretary received written information (In the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period. — In the case of any notice of lien, the term "required refiling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in eccordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

🧎 🖟 Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Noti	ce of Fedei	al Tax	Lien Un	der Inte	rnal	<b>Revenue Laws</b>
District		Seria	l Number			For O	ptional Use by Recording Office
В	ALTIMORE,	мо		529117	ø38		
notice is give assessed agai this liability ha in favor of the to this taxpay interest, and co	n that taxes inst the follow is been made, United States er for the amosts that may a	, 6322, and 632 (including inter ving-named taxp but it remains u on all property o ount of these to	est and payer. Den payer. Den npaid. The and rights	penalties) he nand for pa erefore, ther to property	nave been ayment of the is a lien belonging		CLERK.
Name of Taxpa	yer CYNTHI	A K. BRANS	ON				ECEIVE CIRCU
	4 D QUEEN CHESTER, M	VICTORIA WA D 21619-94					RECEIVED COURT COURT COURT OF ANNE'S COUNTY
below, unless	notice of lien is ay following such	RMATION: With re refiled by the da a date, operate as	te given in	column (e), t	this notice		
Kind of Tax	Tax Period Ended (b)	Identifying Nu	mber As	Date of seessment (d)	Last Day Refiling (e)		Unpaid Balance of Assessment (f)
6672	12/31/87	537-62-69	788 Ø	6/Ø5/ <b>89</b>	Ø7/Ø5	/99	144073.75
	,						
							ų,
			:				•
				•.			
Place of Filing	] .						
	QUEEN	OF THE CI ANNE'S CO REVILLE, M	UNTY		To	otal	144073.75
This notice w	as prepared a	nd signed at	<u>BALTIMO</u>	RE, MD		_	, on this,
the <u>22nd</u> c	ay of uly	_ , 19 <del>_ 71</del>	· ·				
Signature for	T. BM			Title			NUE OFFICER 1-3525

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)

164

**United States** 

VS.

<b>D</b> _	1		-5	Tax		ian
ке	iea	se	OT.	ıax	L	ш

Filed this \_\_\_\_\_\_day of

\_\_\_\_\_, 19\_\_\_\_\_M.,

and proper entry made in

\_\_Book No. \_\_\_\_\_\_, page \_\_\_\_\_

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Ø

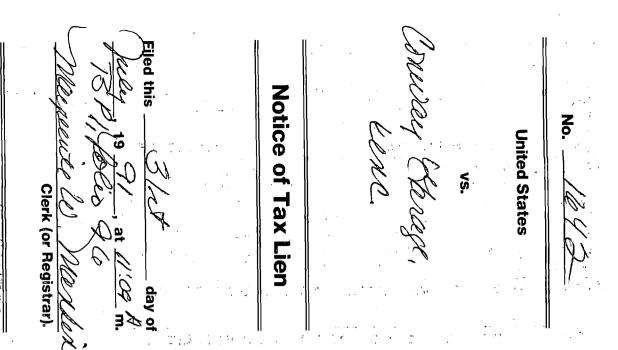
Department of the Treasury - Internal Revenue Service

# U.S. GOVERNMENT PRINTING OFFICE: 1991 282-042/41582

## Certificate of Release of Federal Tax Lien

(MeV. April 1964)		oci tilicate or i	i icicase oi i	cuciai	IUX L	
District		Serial Numb	For O	For Optional Use by Recording Office		
Br	ALTIMORE, M	Ø38		CLERK. 91 DEC		
(a) of the Internation all statutory these taxes and the notice of international forms of the state and additional forms of the state o	al Revenue Code he additions. Therefore additions has bee ernal revenue tax horized to note the	amed taxpayer, the relave been satisfied for ore, the lien provided in released. The propelien was filed one books to show the research.	the taxes listed be by Code section ( or officer in the officer of the officer in	low and 6321 for e where	·	RECEIVED REC IS AM IO: 23 REC IS AM IO: 23 REN ANNE'S COUNTY
	4 D QUEEN V CHESTER, MD	ICTORIA WAY 21619-9400	,		l	
COURT REC	ORDING INFO	RMATION:				
Liber bp1	Page folio-96	UCC No. n/a	Serial No 16 <b>4</b> 1			
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment	Last Day Refilin		Unpaid Balance of Assessment (f)
6672	12/31/87	537-62-6988	Ø6/Ø5/89 *******	Ø7/Ø5		144Ø73.75 *******
. ,						
Place of Filing	QUEEN	OF THE CIRCUI ANNE'S COUNTY VILLE, MD 2		Tota	al \$	144073.75
This certificate w	as prepared and s	signed at BAL1	TIMORE, MD			, on th
the <u>12th</u> day o	of <u>December</u> , 1	9 91				
Signature	2 60 1 6 6		Title			
· · · · · · · · · · · · · · · · · · ·				Chief,	SPf	

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409) Form 668(Z) (Rev. 4-84)



#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition, thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

## (a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The lien imported by section 6321 shall not be valid as against any purchater, holder of a security interest, mechanic's lienor, or judyment lien creditor until notice thereot which meets the requirements of subsection (f) has been tiled by the Sacrelary.

#### (f) Place For Filing Notice; Form.—

(1) Place For Filing - The notice reterred to in sul

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated, and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated, except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State, or

as designated by the laws of such State; or
(B) With Clerk Of District Court - In the office of the
clerk of the United States district court for the judicial district
in which the property subject to lien is situated, whenever the
State has not by law designated one office which meets the

requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia. (2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of reel property, et its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filled:

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretery. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lier.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities
 Motor vehicles

Motor vehicles



Lien # 1642

(g) Refiling Of Notice. —For purposes of this section-

(1) **General Rule.** — Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (1) after the expiration of such refiling period.

(2) Place For Filing. — A notice of lien refiled during the required refiling period shall be effective only-

(A) i

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

 (ii) in the case of real property, and the tact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such illen is also litled in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.** — n the case of eny notice of lien, the term "required refiling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of tien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.** — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Llability Satislied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, es may be specified by such recipilations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

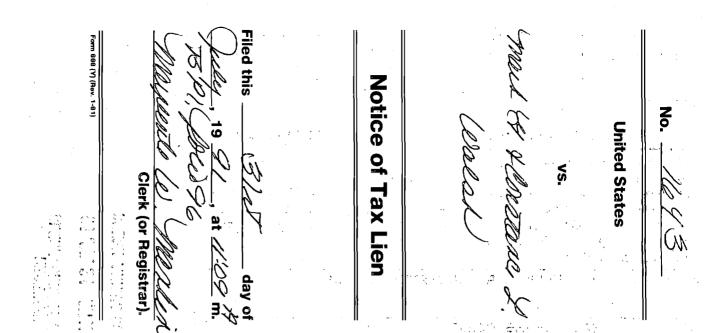
(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

7Ø

**Department of the Treasury - Internal Revenue Service** 

(Rev. January 1991)	· Noti	ce of Federal Ta	ax Lien Un	der Inter	nal Re	evenue Laws	
District		Serial Numb	per		For Optio	nal Use by Recording Office	<u> </u>
E	BALTIMORE,	MD	529117	7039	•	·	11
notice is give assessed aga this liability ha in favor of the to this taxpay	en that taxes inst the follow as been made, United States	, 6322, and 6323 of the control of these taxes, accrue.	nd penalties) l Demand for p Therefore, the hts to property	have been ayment of re is a lien belonging		RECEIVED CLERK, CIRCUIT COURT 91 JUL 31 AM 11: 09 OUEEN ANNE'S COUNTY	
Name of Taxpa		GARAGE INC , a  Ø4 % JOSEPH A.		-	•	RECEIVED COURT L31 AMII: 09	
	QUEEN ANNE				•	17 <sup>19</sup>	
below, unless shall, on the d in IRC 6325(a	notice of lien is ay following such a).  Tax Period	RMATION: With respect refiled by the date give adate, operate as a certif	n in column (e),	this notice as defined Last Day f	or	Unpaid Balance	-
Kind of Tax (a)	Ended (b)	Identifying Number (c)	Assessment (d)	Refiling (e)		of Assessment (f)	
94Ø 94Ø	12/31/88 12/31/89		Ø5/1Ø/91 Ø5/1Ø/91	Ø7/1Ø/ Ø7/1Ø/	1	495.51 371.73	
	- · · · · ·						-∦\.
Place of Filing	CLERK QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	То	tal \$	867.24	_ `
This notice w	as prepared ar	nd signed atBALTI	MORE, MD			,on this	s,
the <u>22nd</u> c	day օքս <u>լ</u> չ	_ , 19 <u>91</u>					H.
Signature for	K. STERLI	APS NG	Title		EVENUE	E OFFICER 3530	_ ~
(NOTE: Cert	ificate of officer auth	norized by law to take acknow	ledgments is not es	sential to the val	lidity of Not	ice of Federal Tax lien	

Rev. Rul. 71-466, 1971 - 2 C.B. 409)



#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay in a same after demand, the amount (including any Interest, additional amount, addition to lax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien a imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

# (a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien impos-

ed by section 6321 shall not be valid as egainst any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereot which meets the requirements of subsection (f) has been liled by the Secretary.

#### () Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed-

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(iii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within, the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filing as designated by the laws of such State, or

(B) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

requirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District

of Columbia, if the property subject to the lien is situated in the District of Columbia. (2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (8), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- Motor vehicle:



Lien # 1643

(g) **Refiling Of Notice.** — For purposes of this

(1) **General Rule.** — Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (1) after the expiration of such refilling period.

(2) **Place For Filing.** — A notice of lien refiled during the required refiling period shall be effective only-

(A) if-

(i) such notice of lien is refiled in the office in which the prior notice of lion was filed, and

(il) in the case of real property, and the fact of refiling is entered and recorded in en index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the texpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.** — In the case of any notice of lien, the term "required refiling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of Ilen.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.** — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or (2) Bond Accepted - There is furnished to the Secretary for the

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Noti	ce of Federal T	ax Lien Un	der Inter	nal Rev	enue Laws	
District		Serial Numb	er		For Optiona	l Use by Recording Offi	ce
В	ALTIMORE,	MD	529116	859			
notice is give assessed aga this liability ha in favor of the to this taxpay interest, and c	on that taxes inst the follow as been made, United States yer for the amosts that may a		nd penalties) he Demand for particles, the left to property and additional	nave been ayment of re is a lien belonging		RECEIVED CLERK, CIRCUIT COURT 91 JUL 31 AM11: 09	i l
	ayer MARK G	& COURT	WALSH			RECEIVED CIRCUIT C	
	STEVENSVIL		. =	VED OURT	,		
below, unless	notice of lien is ay following such	RMATION: With respect refiled by the date given date, operate as a certi	n in column (e), i	this notice			, j
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day f Refiling (e)		Unpaid Balance of Assessment (f)	
1040	12/31/88	566-82-6176	Ø8/2Ø/9Ø	Ø9/19/	′ଡ଼ଡ	20709.69	
						·	
'							Ľ
	·		1			<del>-</del>	
Place of Filing	<u> </u> g		<u> </u>				
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	То	stal \$	20709.69	-1.1
This notice w	as prepared ar	nd signed atBALT1	(MORE, MD			, on t	his,
the <u>18th</u> c	day of uly	_ , 19 <u>91</u>				·	
Signature for	D.M.	Moremolied	Title		1ANAGER		

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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### --\*--Form 668 (ZÎ)

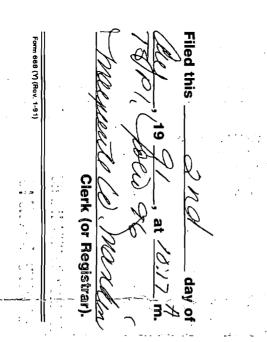
(Rev. 10-2000)

2282

Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

For Use by Recording Office Serial Number Area: SMALL BUSINESS/SELF EMPLOYED AREA #4 Lien Unit Phone: (410) 962-1871 529116859 I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and JUEEN ANNE'S COUNT additions has been released. The proper officer in the office where the notice of July 31 internal revenue tax lien was filed on 1991 , is authorized to note the books to show the release of this lien for these taxes and additions. Name of Taxpayer MARK G & CONSTANCE L WALSH Residence 304 QUEENS COURT STEVENSVILLE, MD 21666-9711 COURT RECORDING INFORMATION: Liber Page UCC No. Serial No. 1643 tsp-1 folio-96 n/a Last Day for Refiling Tax Period Date of **Unpaid Balance** Kind of Tax **Ending** Identifying Number of Assessment Assessment (a) (b) (c) (d)(e) 1040 12/31/1988 566-82-6176 08/20/1990 09/19/2000 20709.69 Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY Total 20709.69 CENTREVILLE, MD 21617 Baltimore, MD This notice was prepared and signed at 18th day of May A k. Lyell Title Compliance Technical Support Signature Manager



otice of Tax Lie

United States

Vs.

Warner of the states of

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in eccordance with subsection (f) in the State in which such residence is

## (3) Required Refiling Period. —In the case of any notice of lien, the term "required refiling period" means-

- (A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

# (a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time); and that is, in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

# Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain a right in such property.

### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition fo tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specificely fixed by law, the lien imposed by section 6321 shall arise at the time the assistant is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arlsing out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (1) Place For Filing Notice; Form.

 $\langle\cdot\mid$  (1) Place For Filling - The notice referred to in sub-section (a) shall be filed-

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated, and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situafed; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State or

as designated by the laws of such State; or
(B) With Clerk Of District Court - In the office of the
clerk of the United States district court for the judicial district
in which the property subject to lien is situated, whenever the
State has not by law designated one office which meets the
tregularments of subparagraph (A) or

requirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities



Lien # 1644

(g) Refiling Of Notice. — For purposes of this

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (1) after the expiration of such refiling period.

(2) **Place For Filing.** — A notice of Ilen refiled during the required refiling period shall be effective only-

(A) if

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and \_

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Form 668 (Y) (Rev. 1-91)

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**Department of the Treasury - Internal Revenue Service** 

(Rev. January 1991)	Notic	ce of Federal T	ax Lien Un	der Inter	mal R	evenue Laws	
District		Serial Numb	per		For Option	onal Use by Recording Of	fice
B <i>6</i>	ALTIMORE,	MD	529117	7488	•		
notice is giver assessed again this liability has in favor of the	n that taxes nst the follow s been made, United States er for the am	, 6322, and 6323 of the control of the control of the control of the control of these taxes, corue.	nd penalties) I Demand for p Therefore, the hts to property	have been ayment of re is a lien belonging	·	RECEIVED CLERK, CIRCUIT COURT 91 AUG -2 AH 10: 17 QUEEN ANNE'S COUNTY	•
Name of Taxpay	yer JAMES 3223 IRENE	L THROWER				VED DIT COURT AN IO: 17 'S COUNTY	e die
-	STEVENSVIL		<b>75</b> 29			•	
below, unless i shall, on the da in IRC 6325(a)	notice of lien is y following such ). Tax Period	RMATION: With respect refiled by the date give date, operate as a certi	n in column (e), ficate of release	this notice as defined Last Day		Unpaid Balance	• •
Kind of Tax (a)	Ended (b)	Identifying Number	Assessment (d)	Refiling (e)		of Assessment	
1Ø4Ø	12/31/84	237-66-2106	12/17/90	Ø1/16/	'Ø1	15280.61	
			·				•
							•
- 0 - 20		· · · · · · · · · · · · · · · · · · ·		-			•
							ካይ፣ 
Place of Filing							
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Тс	tal \$	15280.61	• 
This notice wa	as prepared ar	nd signed atBALTI	MORE, MD			, on	this,
the <u>26th</u> da	ay o <sup>đuly</sup>	, 19 <u>91</u>					_ ₩ე# 
Signature for	, ,	Monemake Ac	Title		1ANAGE	·	
(NOTE: Certif	icate of officer auth	norized by law to take acknow	vledgments is not es	sential to the va	lidity of No	tice of Federal Tax lien	

1644-Auxlicate United States

vs.

_	•	_	_		
₹Δ	lease	Λf	Tay	l ia	n
	IV43C	VI.	IUA		

d this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_\_\_ M.,

and proper entry made in

Clerk (or Registrar).

75. 11 52 11 11 91 Form 668(Z) (Rev. 4-84)

¢ U.S. GOVERNMENT PRINTING OFFICE: 1991 282-042/41582

E.I. NO. 25-0501000

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)		Certif	icate of Re	elease of F	ederal	Tax	Lien
District			Serial Number		•	Fo	or Optional Use by Recording Office
В	ALTIMORE, M	D D		5291174	488		
(a) of the Internation all statutory these taxes and the notice of international contents.	to the following-nated Revenue Code hadditions. Therefadditions has been been additions has been at the forized to note the lons.	nave been ore, the en release lien was	n satisfied for the lien provided be ed. The proper of filed on	ne taxes listed be by Code section to officer in the offic August 02	low and 6321 for e where		
Name of Taxpaye	T JAMES L T	HROWE	R				AUG 0 6 1992
and the second s	3223 IRENE STEVENSVILL		21666-9	529			STACUT CODRI FOR STATES CONTROL
COURT RECO Liber bp 1	ORDING INFO Page folio 96	UC	C No.	Serial No.	<b>.</b>	II	
Kind of Tax	Tax Period Ended (b)	Identif	ying Number	Date of Assessment (d)	Last Day Refilin		Unpaid Balance of Assessment (f)
1040	12/31/84 *******		66-2106 ******	12/17/90	01/16		15280.61 ********
Place of Filing				.· 		•	RECEIVED CLERK, CIRCUIT COURT 92 AUG 17 PH 12: 16 QUEEN ANNE'S COUNTY
Place of Filling		ANNE '	E CIRCUIT S COUNTY , MD 21	COURT	Tota	ıl	\$ 15280.61
	as prepared and s of اسلب , 1		BALTII	MORE, MD			, on this
Signature		PX	12.0	Title	Chief	SP	f
(NOTE: Certificate of (	officer authorized by law	Take a kik	Meagement Anot e	ssential to the validity of	Certificate of F	elease o	of Federal Tax Lien Rev. Rul. 71-466, 1971-2

Form **668(Z)** (Rev. 4-84)

1644

**United States** 

VS.

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o		02	20	<b>O</b> t	Tax	1 10	۱r
7	C	Ca	35	VI.	108		5 B

\_\_\_\_\_\_, Book No. \_\_\_\_\_\_, page \_\_\_\_\_

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Form **668(Z)** 

28

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

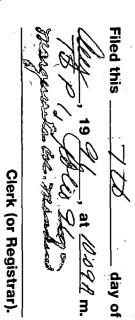
★ U.S. GOVERNMENT PRINTING OFFICE: 1991 282-042/41582

E.I. NO. 25-0501000

### Certificate of Release of Federal Tax Lien

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District			Serial Number		· <u> </u>	Fo	or Optional Use by Recording Office
BA	LTIMORE, M	ID D		5291174	188		
I certify that as to (a) of the Internal for all statutory a these taxes and a the notice of internal 9 91, is authorized and additional lame of Taxpayer	Revenue Code dditions. There dditions has be real revenue tax orized to note the	have bee fore, the en release tien was ne books	n satisfied for the lien provided be sed. The proper of filed on	ne taxes listed be by Code section ( officer in the offic August 02	low and 6321 for e where		CLERK, CIRCUIT COURT 92 AUG -7 AM 9: 16 QUEEN ANNE'S COUNTY
	JAMES L I	IROWE.	π				VEC AM AM
	223 IRENE TEVENSVILI		21666-9	529			COURT 9: 16
COURT RECO Liber bp 1	RDING INFO Page folio 96	UC	C No.	Serial No.			
Kind of Tax	Tax Period Ended	Identif	ying Number	Date of Assessment	Last Day Refilin		Unpaid Balance of Assessment
(a)	(b)		(c)	(d)	(e)		(f)
1040	12/31/84		66-2106	12/17/90	01/16	/01	15280.61 ********
						i	
						,	
lace of Filing	CLERK QUEEN CENTRE	ANNE'			Tota	I	\$ 15280.61
his certificate was	prepared and	signed at	BALTIN	ORE, MD			, on t
he <u>30th</u> day of	July ,	19 <u>92</u>					
Signature	_	77 7					

CAT. NO. 60026]



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ato Ed

Inited States

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any Interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereot which meets the requirements of subsection (f) has been filed by the Secretary.

#### (1) Place For Filing Notice; Form.—

(1) Place For Filling - The notice referred to in subsection (a) shall be filed-  $\,$ 

(A) Under State Laws

(i) Real Property - In the case of real property, In one office within the State for the county, for other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(iii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State, (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filling as designated by the laws of such State; or

(B) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

requirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District Of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection : for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- Motor vehicles



Lien # 1645

(g) Refiling Of Notice. —For purposes of this

(1) **General Rule.** — Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required retiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (1) after the expiration of such refiling period.

(2) Place For Filing. — A notice of lien refiled during the required refiling period shall be effective only-

(A) if-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filled in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period. — in the case of any notice of lien, the term "required refiling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Rélease Of Lien.** — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internel revenue tax not later than 30 days after the day on which

(1) Liability Satistied or Unenforceable - The Secretary finds that the liability for the amount essessed, together with all interest in respect thereof, has been fully satisfied or has become lecally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if e amount of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

**Notice of Federal Tax Lien Under Internal Revenue Laws** (Rev. January 1991) Serial Number For Optional Use by Recording Office District BALTIMORE, MD 529117822 As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien QUEEN ANNE'S COUNT in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue. Name of Taxpaver CAPTN ED INCORPORATED , a CORPORATION Residence P. O. BOX 15 QUEENSTOWN, MD 21658-0015 IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a). Tax Period Date of **Last Day for** Unpaid Balance Kind of Tax **Identifying Number** of Assessment Ended Assessment Refiling (a) (b) (d) (f) (c) (e) 941 12/31/89 52-1542007 Ø6/24/91 Ø7/24/Ø1 13801.84 07/01/91 07/31/01 23290.88 941 Ø3/31/9Ø 52-1542007 Ø6/24/91 Ø7/24/Ø1 17301.55 941 Ø6/3Ø/9Ø 52-1542007 7577.74 941 Ø9/3Ø/9Ø 52-1542007 Ø6/24/91 Ø7/24/Ø1 Ø7/31/Ø1 537.30 940 12/31/89 52-1542007 Ø7/Ø1/91 551.10 Ø8/Ø7/Ø1 52-1542007 Ø7/Ø8/91 940 12/31/90

Place of Filing

**Signature** 

CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617

Total

63060.41

his notice was prepared and signed at	BALTIMORE, MD	, on this,
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the <u>Joth</u> day of <u>July</u>, 19 <u>91</u>

for W AMES

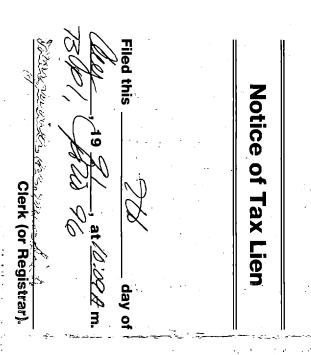
Title

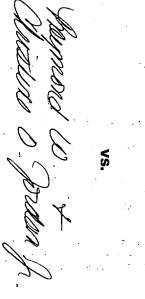
REVENUE OFFICER 52-01-3528

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)





United States

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may eccrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal belonging to

#### Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by law, the lien imposed by section 6321 shall anse at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpaver arising out of such liability) is satisfied or becomes unentorceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

#### (a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien impos-

ed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been tiled by the Secretary.

#### (1) Place For Filing Notice; Form.-

(1) Place For Filing - The notice referred to in subection (a) shall be tiled-

(A) Under State Laws

(i) Real Property - In the case of reel property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federel law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Ot District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia - in the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (t) and (4), property shall be deemed to be situated-(A) Real Property - in the case of real property, at its physical

(B) Personal Property - in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

> Securities Motor vehicles



(g) Refiling Of Notice. —For purposes of this

(1) General Rule. — Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required reflling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (1) after the expiration of such refiling period.

(2) Place For Filing. —A notice of lien refiled during the required refiling period shall be effective only-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(li) in the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the dete of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations Issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the Stete in which such residence is

(3) Required Refiling Period. — In the case of any notice of lien, the term "required refiling period"

(A) the one-year period ending 30 days efter the expiration of 10 years efter the date of the assessment of the

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such requlations as the Secretary may prescribe, the Secretery shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satistied or Unenforceable - The Se cretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There Is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien, if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice of F	ederal Tax	x Lien Un	der Interr	nal Revenue Laws
District		Serial Numbe	r		For Optional Use by Recording Office
BALTIM	ORE; MD		529118	272	
As provided by section notice is given that assessed against the this liability has been in favor of the United to this taxpayer for interest, and costs that Name of Taxpayer	taxes (including following-name made, but it rem States on all prothe amount of the may accrue.	interest and d taxpayer. D nains unpaid. T perty and right hese taxes, a	penalties) hemand for pa herefore, ther ts to property nd additional	ave been ayment of e is a lien belonging penalties,	CLERK, CIF 91 AUG -7 QUEEN ANI
Residence R D 1 CENTR	BOX 95-L EVILLE, MD	21617-950	1		RECEIVED CLERK, CIRCUIT COURT 91 AUG -7 AM 10: 09 QUEEN ANNE'S COUNTY
IMPORTANT RELEAS below, unless notice of shall, on the day follow in IRC 6325(a).	of lien is refiled by ving such date, ope	the date given	in column (e), t	his notice as defined Last Day fo	
Kind of Tax End		ing Number / (c)	Assessment (d)	Refiling (e)	of Assessment $(f)$
1040 12/	31/90 217-	4Ø-8288	Ø5/13/91	Ø6/12/9	12448.39
	CLERK OF TH QUEEN ANNE' CENTREVILLE			Tot	al \$ 12448.39
This notice was prep	pared and signed	at <u>BALTIM</u>	10RE, MD		, on this,
the <u>Znd</u> day of 니	<u>igust</u> , 19 <u>9</u>	<u> </u>			
Signature for	Brook	ACS	Title	Mi	ANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)

1646

**United States** 

vs.

Release of Tax Lien

Filed this \_\_\_\_\_\_day of

\_\_\_\_\_, 19\_\_\_\_\_\_M.,

and proper entry made in \_\_\_\_\_\_

\_\_\_ Book No. \_\_\_\_\_\_, page \_\_\_\_\_

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Form 668(Z)

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Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

# U.S. GOVERNMENT PRINTING OFFICE: 1993—312.746/70412

E,I. NO. 25-0501000

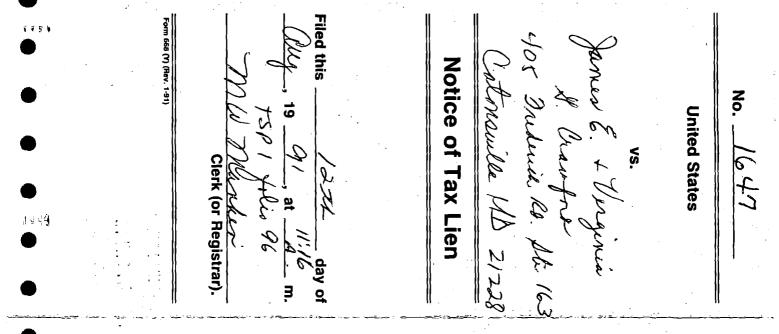
### Certificate of Release of Federal Tax Lien

District		Serial Number		120.0. 10.	For Optional Use by Recording Office
В	ALTIMORE, MD		529118	272	
(a) of the Internation all statutory these taxes and the notice of int	to the following-name al Revenue Code have additions. Therefore additions has been re ernal revenue tax lier	e been satisfied for the the lien provided be eleased. The proper of was filed on	Irements of section taxes listed be by Code section to officer in the officer of the desired by the section of	on 6325 low and 6321 for e where	anı 16 Cre
taxes and additional taxes and taxes and additional taxes are taxed to taxe and taxes are taxed to taxe and taxes are taxed taxes.		CHRISTINE O			CLERK, CIRCUIT COURT 94 MAR 23 AM 10: 27 OUEEN ANNE'S COUNTY
(	R D 1 BOX 95- CENTREVILLE, ORDING INFORM	MD 21617-95	Ø1		CEIVED COURT 23 AH IO: 27 ANNE'S COUNTY
Liber bp1	Page 96	UCC No. n/a	Serial No 1646	•	
Kind of Tax	Tax Period	lentifying Number	Date of Assessment	Last Day for Refiling	Unpaid Balance of Assessment
(8)	(b)	(c)	(d)	(e)	(1)
lace of Filing		<del></del>			· · · · · · · · · · · · · · · · · · ·
		THE CIRCUIT NE'S COUNTY LLE, MD 21	COURT 617	Total	\$ 1244B.39
his certificate wa	as prepared and sign	edat BALTI	MORE, MD		, on t
he <u>17th</u> day d	1 <u>March</u> , 19 _	94			
Ignature	P Some		Title		
<b>&gt;</b>	- 2 PACINITIES		1	Chief, S	Pf

CAT. NO. 60026[

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

Form 668(Z) (Rev. 4-84)



#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person lieble to pey eny tax neglects or reluses to pey the same efter demand, the emount (including any interest, redditional emount, eddition to tax, or assessable penalty, together with any costs theil mey accrue in eddition thereto) ehall be ellen in fevor of the United Stetes upon ell property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically lixed by lew, the lien imposed by section 6321 shall erise at the time the assessment is mede and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer erising out of such liability) is setisfied or becomes unenforceable by resean of lepse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And Judgment Lien Creditors.—The llen Imposed by section 6321 shall not be valid as egainst eny purchased

ed by section 6321 shall not be valid as egainst eny purchaser, holder of a security interest, mechanic's tlenor, or judgment tlen creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (1) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed-

(A) Under State Laws
(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmentel subdivision), as designated by the lews of such State, in which the property subject to

the lien is situteted; end
(ii) Personal Property-in the case of personal
property, whether tangible or intangible, in one office
within the Stete (or the county, or other governmentel
subdivision), as designeted by the lews of such
State, in which the property eubject to the lien is
eitueled; except thet State lew merely conforming to
reenecting Federal lew establishing e netionel filling

system does not constitute a second office for filing as designated by the lews of euch Stels; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deede Of The District Of Columbla - in the office of the Recorder of Deeds of the District of Columble, if the property subject to the lien is situeted in the District of Columble. (2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) end (4), property shall be deemed to be situeted-(A) Real Property - In the case of real property, et its physical location; or

(B) Personal Property in the case of personal property, whether tengible or intangible, at the residence of the taxpeyer at the time the notice of the is filed.

For purposee of paregraph (2) (B), the residence of a corporation or pertnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shell be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



(g) Refilling Of Notice:—For purposes of this

(1) **General Rule.**—Unless notice of ilen is refiled in the manner prescribed in paragraph (2) during the required refiling period, euch notice of lien shelt be treated as filed on the date on which it is filed (in eccordance with subsection (f) efter the expiretion of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refilling period shall be effective only.

(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, end the fect of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations tssued by the Secretary) concerning e change in the taxpeyer'e residence, if a notice of euch lien is also filed in accordance with subsection (f) in the Stele in which euch residence le located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period"

(A) the one-year period ending 30 days efter the expiration of 10 years after the date of the assessment of the tax and

(B) the one-yeer period ending with the expiration of 10 years after the close of the preceding required refiling period for euch notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to euch regulatione as the Secretary may prescribe, the Secretary ehall issue e certificele of release of any ilen imposed with respect to any internal revenue tax not leter then 30 days after the day on which.

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted There is furnished to the Secretary end eccepted by him e bond that le conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the lime prescribed by lew (including any extension of such lime), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and evratiles thereon, as mey be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if a notice of lien has been filled pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain e right in such property.

Department of the Treasury - Internal Revenue Service

Hev. January 1991)	NOTICE	of rederal la	ix Lien un	ider inte	rnai Hevenue Laws
istrict		Serial Numb	er		For Optional Use by Recording Office
	ALTIMORE	6000 and 6000 at th	529119		
otice is given ssessed againability has be avor of the Ur his taxpayer	en that taxes ( nst the followin een made, but I nited States on	, 6322, and 6323 of th (including interest ar g-named taxpayer. De it remains unpaid. The all property and rights nt of these taxes, accrue.	nd penalties) hemand for paymerefore, there is to property be	nave been lent of this is a lien in longing to	CLERK, CI 91 AUG 1: QUEEN AN
me of Taxpay	/er JAMES I	E. & VIRGINIA G	. CRAWFORD		RECE K. CIRC IG 12
	405 FREDER CATONSVILLI	ICK RD., ST. 1 <i>6</i> E, MD 21228	3	W	CLERK, CIRCUIT COURT 91 AUG 12 AH11: 16 00EEN ANNE'S COUNTY
below, unless shall, on the d	notice of lien is lay following such	RMATION: With respect refiled by the date given date, operate as a certing INAL DATE IN	n in column (e), ficate of release	this notice as defined	77 A S
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refilling	or Unpaid Balance of Assessment
1040 1040 1040	12/31/82 12/31/83	216-36-7161 216-36-7161 216-36-7161	7/15/85 7/15/85 9/30/85	8/14/9: 8/14/9: 10/30/9:	5 19734.97 5 1629.19
	:				
		Countries of Section 1981 1991   Section 1991 1991   Section 1991	en la figura de la companya de la co		
<u>-</u>		·	Napole Medical Street		
ace of Filing	ı	CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MD	YTMU		19784Ø.Ø4
<u> </u>	Wecot offig		147		<del></del>
his notice wa	s prepared and	signed atBALT	IMORE, MD:	<del></del>	, on this
ne <u>7th</u> d	ayAygust	., <del>[91</del>		is a second of the second of t	
gnature	for Janet	Williams	Title		REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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Department of the Treasury - Internal Revenue Service

### **Certificate of Release of Federal Tax Lien**

(Rev. 5-94)		Gertificate	of Kelease	or Federa	I lax Lien
District		Serial Num	nber		For Use by Recording Office
D/	NITIMORE N	ın ·	520110	210	5 6 13
i certify that as of the internal all statutory ac taxes and addi notice of intern	Revenue Code had ditions. Therefor itions has been real revenue tax lies authorized to n	name taxpayer, the requave been satisfied for the tenth provided by released. The proper of the was filed onote the books to show	ne taxes listed belo Code section 6321 ficer in the office August 12	on 6325 (a) ow and for for these where the	RECEIVED CLERK, CIRCUIT COURT 95 OCT 12 AM 9: 39 QUEEN AMNE'S COUNTY
Name of Taxpa	<sup>ye</sup> james e.	& VIRGINIA G.	CRAWFORD		ΥΤΥ 96 173 173
	405 FREDERI CATONSVILLE	CK RD., ST. 10 E, MD 21228	<b>6</b> 3		
Liber	ORDING INFO	UCC No.	Serial No		
tsp-1 Kind of Tax (a)	folio-96 Tax Period Ended (b)	1647 Identifying Number	Date of Assessment (d)	Last Day fo Refiling (e)	r Unpaid Balance of Assessment (f)
1040 1040 1040 ******	12/31/82 12/31/83 12/31/84 *******	216-36-7161 216-36-7161 216-36-7161 *******	07/15/85 07/15/85 09/30/85 ******	08/14/95 08/14/95 10/30/95 *****	•
Place of Filing		OF THE CIRCUI ANNE'S COUNTY	T COURT	Tot	al \$ 197840.04
This notice was		EVILLE, MD 2	1617 IMORE, MD		, on this,
the <u>02nd</u> day	ol <u>October</u>	, 19 <u>95</u>			
Signature	alle and the second		Title	Chief, SP	f

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity C.B. 409)

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United States

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pey eny tax neglects or refuses to pey the sema after demend, the emount (including any interest, additional emount, eddition to tax, or essessable penalty, together with any costs that mey accrue in addition thareto) shall be a lien in fevor of the United States upon all property end rights to property, whathar reel or parsonal, belonging to

#### Sec. 6322, Period Of Lien.

Unless another dete is specifically fixed by law, the lian imposed by section 6321 shall arise at the time the asses mant is made and shall continue until the liability tor the amount so assessed (or a judgmant against the taxpayar arising out of such liability) is satisfied or becomes unentorceeble by reason of lepse of tima.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And Judgment Lien Creditors.—The lian impos

ed by section 6321 shell not be valid as egainst eny purches er, holder of e security interest, mechanic's lienor, or judg mant lian creditor until notice thereof which meats the require ments of subsaction (f) hes baan filed by tha Sacretary.

#### ო Place For Filing Notice; Form.-

(1) Place For Filing . The notice reterred to in subsection (a) shell be filed.

(A) Undar Stata Laws

(i) Real Property - In the case of real property, In one office within the State (or the county, or other govarnmental aubdivision), as dasignated by tha laws of euch Stete, in which the property subject to the lien is situteted; and

(ii) Parsonal Property-in tha casa ot parsonal property, whather tangible or intengible, in one office within the Steta (or the county, or other governmentel subdivision), as dasigneted by the lews of such Stete, in which the property subject to the lien is situated; except that State lew merely conforming to reenecting Federal lew establishing a national filing system does not constitute a second office for filing as designeted by the lews of such Stete; or
(B) With Clark Of District Court-in the office of the

clark of the United States district court for the judicial district In which the property subject to lien is situated, whenever the State has not by law dasignated one office which meats the

requirements of subparegreph (A), or
(C) With Recorder Of Deeds Of The District Of Colamble - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situeted in the District of Columbie.

(2) Situs Of Proparty Subject To Lian - For purposas of paragrephs (1) and (4), property shall be deemed to be situated (A) Raal Property - In the case of real property, at its physical location; or

(B) Personal Property-In tha casa of personel proparty, whether tangible or intangible, et tha rasidance of tha taxpayar et the time the notice of lien is filed.

For purposas of paragreph (2) (B), the residanca of a corporation or partnership shall be deemed to be the piece et which the principal axacutive offica of the business is located, and tha rasidanca of a taxpayar whose residanca is without the United States shall be deemed to be in the District of Columbia

(3) Form - The form and content of the notice relarred to In subsection (a) shall be prascribed by the Secretery. Such notica shall be valid notwithstanding any other provision of law regarding tha torm or contant of a notice of lian

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vahiclas



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lian is refliad in the mannar prescribed in paragraph (2) during the required refilling parlod, such notice of lian shall be treetad as filed on tha dete on which it is flied (in accordance with subsection (f) efter the expiretion of such refiling period.

(2) Place For Filing.—A notice of then refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of iten is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refilling is antared and recorded in an indax to tha extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Sacralary racatved writtan Information (in tha menner prascribed in raquiations (asued by the Secretary) concarning a changa in the texpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the Stele in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period"

(A) the one-year period ending 30 days after the axpiretion of 10 years after the data of the assessment of the tax, and

(B) the one-year period anding with the expiration of 10 years after the close of the preceding required refilling period for such notice of lian.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such reguletions as the Secretary mey prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any internel ravenue tax not later than 30 days after the day

(1) Liebility Setisfied or Unenforceable - The Secratary finds that tha tability for the amount assessed, together with all interest in raspect thereof, has been fully satisfied or has become legelly unenforceable; or

(2) Bond Accepted-There is furnished to the Secratary and accepted by him e bond that is conditioned upon tha payment of the amount assessed, together with all interest In respect thereof, within the time prescribed by lew (including any extansion of such tima), and that is in eccordance with such requiramants releting to terms, conditions, and form of the bond and suraties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of emount of outstanding fien,-if a notice of lien has been filed pursuant to section 6323(f), the emount of the outstanding obligation secured by such lien mey be disclosed to any person who furnishes satisfactory written avidence that ha has e right in the property subject to euch lien or intends to obtain e right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	of Federal Ta	x Lien Un	der Inte	rnal R	levenue Laws	
District		Serial Numb	er		For Option	nal Use by Recording Office	9 (
BAI	LTIMORE		529118	86Ø			85.
notice is given assessed agains liability has bee favor of the Unit	that taxes at the following made, but the States on or the amousts that may	, 6322, and 6323 of the (Including interest argenamed taxpayer. De it remains unpaid. The all property and rights nt of these taxes, a accrue.  D. BAKER	nd penalties) he mand for paymere is to property be	ave been ent of this s a lien in longing to		CLERK, CIRCUIT COURT 91 AUG 12 AH11: 16 QUEEN ANNE'S COUNTY	
S	OX 787 D TEVENSVIL	LE, MD 21666				VED UIT COURT AHII: 16	111
below, unless n shall, on the day	otice of lien is y following sucl	RMATION: With respect refiled by the date give h date, operate as a certing INAL DATE IN	n in column (e), t ficate of release	this notice as defined		·	_
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day f Refiling (θ)		Unpaid Balance of Assessment (f)	
1Ø40	12/31/84	241-52-0641	7/15/85	8/14/	/95	860.4	ø
							4 6 3
							)
Place of Filing		CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MI	YTMUC		otal \$	860.40	_ •
Original  This notice was	prepared and	10:58	1030 FIMORE, MD.			, on t	his,
	or H Alia	rized by law to take acknowled	Title			ENUE OFFICER	(

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form **668 (Y)** (Rev. 1-91)

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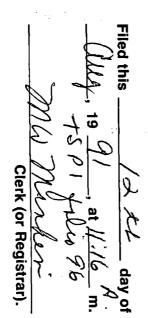
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Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

N8V. 0-84)		UCI	tilibato (	oi nicicasc	UI I GUU	iai ia	IX LIGH
District	1	,	Serial Numb	)er		For t	lse by Recording Office
В	ALTIMORE,	MD		529118	860		
of the internal all statutory ac taxes and addi notice of intern	Revenue Code had in the second	ave been so e, the lien eleased. Ti en was filed	atisfied for the provided by C he proper offic on	rements of section taxes listed belowed to the section 6321 cer in the office ALIGUEST TX	ow and for for these where the		סר 6 2
Name of Taxpa	yerJAMES D	BAKER	· · · · · ·				CLERK, 95 JUL
•							ERK, CI
	BOX 787 D STEVENSVIL	LE, MD					CLERK RECEIVED 95 JUL 21 AMII: 18
COURT REC	ORDING INF Page		ON: C No.	Serial No	<b>.</b> _		181 8
tsp-1	folio-9			n/a	·		
Kind of Tax (a)	Tax Perlod Ended (b)		ng Number (c)	Date of Assessment (d)	Last Da Refili (e)	ing	Unpaid Balance of Assessment (f)
1040 *****	12/31/84 *****		52-0641 ******	07/15/85 ******	08/14 *****		860.40 *******
Place of Filing	QUEEN		E CIRCUIT 6 COUNTY , MD 21	COURT		Total	\$ 860.40
This notice was	prepared and si	gned at		MORE, MD			, on this,
Signature	alle I		-	Title	Chief,	SPf	



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Motice of Tax Lien

Onited States

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

It any parson liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tex, or assessable penelty, together with any costs that may accrue in addition therato) shall be a lian in favor of the United States upon all property and rights to property, whather real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unlass another data is specifically fixed by law, the lish imposed by eaction 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the texpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

dudgment Lien Creditors.—The lien tmposed by section 6321 shall not be valid as against any purchaser, holder of a security interset, mechanic's lianor, or judgment illen creditor until notice thereof which meats the require mants of subsection (f) has bean filled by the Sacretary.

#### (1) Place For Filing Notice; Form.—

(1) Place For\_Elling... The notice referred to in eubsection (a) shall be filed-

(A) Under State Lawa

(i) Real Property - In the case of reat property, in one office within the State (or the county, or other governmental subdivision), as designated by the taws of such State, in which the property subject to the lian is altituited; and

(II) Parsonal Property-In the case of personal property, whether templible or intemplible, in one office within the State (or the county, or other governmental aubdivision), as designated by the laws of auch State, in which the property subject to the lian situated; axcept that State law marely conforming to reenacting Federal law astablishing e national filing system does not constitute a second office for filing as designated by the laws of such State: or

as dasignated by the laws of such State; or

(B) With Clark Of District Court-in the office of the Chiled States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by lew designated one office which maets the requirements of subparagraph (A), or

requiraments or subparagraph (V), or (C) With Racordar Of Daads Of The District Of Cotumble - in the office of the Recorder of Deeds of the District of Cotumble, if the property subject to the lian is situated in the District of Columbia. (2) Situs Of Property Subject To Lian - For purposes of paragraphs (1) and (4), property shall be deemed to be situated. (A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property in the case of personal property, whather tangible or intengible, at the residence of the taxpayer at the time the notice of lian is filled.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a texpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities
 Motor vahicles



(g) Refiling Of Notice.—For purposes of this action

(1) **General Rule.**—Unless notice of lian is rafiled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filled on the date on which it is filled (in accordance with subsection (f) after the expiration of such rafilling period.

(2) **Place For Filing.**—A notice of lian rafiled during the required rafiling period shall be effective only

(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fact of rafilling is antered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secratary racaived written information (in the manner prascribad in ragulations issued by the Secretary) concerning a change in the taxpayer's residence, tt a notice of such ilan is also filed in accordance with subsection (f) in the Stata in which auch residence is located.

(3) Required Refiling Period.—In the case of any notice of lian, the tarm "required refilling period" means-

(A) the one-year period anding 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period anding with the expiration of 10 years after the close of the praceding required refilling period for such notice of lian.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to auch reguletions as the Secretary may prescribe, the Secretary shall lesue a certificate of ralease of any lian imposed with respect to eny internel revenue tax not later than 30 days efter the day on which.

(1) Liability Satisfied or Unenforceable - The Secratary finds thet the liability for the amount assessed, togeth ar with all interest in respect thereof, has been fully satisfied or has become legally unanforceable; or

(2) Bond Accepted-Thare is furnished to the Secretary and accepted by him a bond that is conditioned upon the apparent of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with auch requirements raising to terms, conditions, and form of the bond-and-suretiee-thereon, as-may-be-specified-by auch-regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disciosure of amount of outetanding lian,-if e notice of lian has been filled pursuant to section 6323(f), the amount of the outstanding obligation securad by such lien may be disclosed to any parson who furnishes satisfactory written avidence that he has a right in the property subject to such lian or intends to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)

### Notice of Federal Tax Lien Under Internal Revenue Laws

District	1 3,50 333	Serial Numb	oer	Fo	or Optional Use by Recording Office
В	ALTIMORE		529118	786	
notice Is give assessed again liability has be favor of the Ur this taxpayer	en that taxes nst the followir een made, but nited States on	I, 6322, and 6323 of th (including interest ar ng-named taxpayer. De It remains unpaid. Th all property and rights int of these taxes, a accrue.	nd penalties) hemand for paym erefore, there lest oproperty be	nave been ent of this s a lien in longing to	RECEIVED CLERK, CIRCUIT COURT 91 AUG 12 AM 11: 16 QUEEN ANNE'S COUNT)
	/er MICHAE A-11 SHIPF STEVENSVIL		E'S COUNTY		
below, unless shall, on the d	notice of lien is lay following suc	RMATION: With respect refiled by the date give h date, operate as a cert IGINAL DATE IN Identifying Number (c)	n in column (e), ificate of release	this notice as defined	Unpaid Balance of Assessment
( <i>a)</i> 1Ø4@	12/31/83	, ,	7/29/85	8/28/95	926.18
Place of Filing Original		•	DUNTY D 21617	Total	\$ 926.18
This notice wa	s prepared and	signed at BALT	I125		, on this,

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Leatherman

the 7th day day digust

Signature

REVENUE OFFICER

Title

THEREBY CERTIFY THAM

SCEIVED FOR RECORD THIS ......

(E ..... AND RECORDED IN TAY OF MAK 19 85 AT 9 JT/A

Scott MacGlashan, Clerk

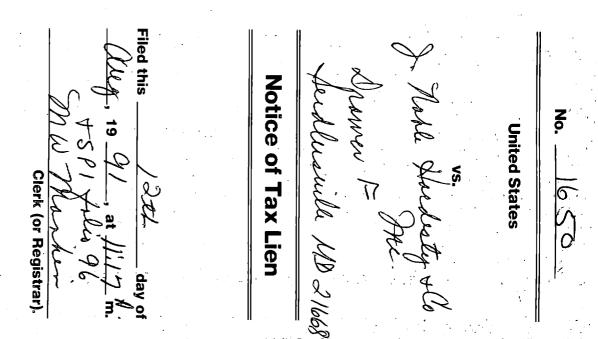
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Department of the Treasury - Internal Revenue Service

### **Certificate of Release of Federal Tax Lien**

(Rev. 5-94)		Certificate	ot Kelease	or Fede	rai la	X Lien
District		Serial Numi	ber		For L	ise by Recording Office
. <u>F</u>	BALTIMORE,	MD	529118	B786		
i certify that as of the internal i all statutory ad taxes and addi notice of intern	to the following- Revenue Code had ditions. Therefor tions has been r al revenue tax ile authorized to n	name taxpayer, the requ ave been satisfied for the e, the lien provided by C eleased. The proper off	Irements of section taxes listed below to the control of the contr	on 6325 (a) ow and for for these where the	,	CLERIC CIRCUIT COURT  CLERIC CIRCUIT COURT  OUBLE ANNE'S COUNTY
Name of Taxpay	er MICHAEL	P MCCARTHY				CEIVED COURT IN, AN 9:51
Residence	A-11 SHIPF STEVENSVIL	PING CENTER DRI LLE, MD 21666	VE			COURT 9:51 COUNTY
COURT REC Liber tsp-1	CORDING INF Page folio-	UCC No.	Serial N 1649	O ,		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Da Refill (e)	ing	Unpald Balance of Assessment (f)
1040	12/31/8: ******	3 220-54-2163 *******	07/29/85 *******	08/28 ******		   926,18 
·						
		·				
Place of Filing						
	QUEE	K OF THE CIRCUI N ANNE'S COUNTY REVILLE, MD 1			Total	926.18
This notice was	prepared and s	gned atBAL	TIMORE, MD			, on this,
the <u>O5th</u> day	ol_Decembe	<u>r</u> , 19 <u>95</u> .				
Signature	alle	· · · · · · · · · · · · · · · · · · ·	Title	Chief	, SPf	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)



#### **Excerpts From Internal Revenue Code**

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or retuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien. imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the ansing out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security interests, Mechanic's Lienors, An Judgment Lien Creditors.—The lien impo

ed by section 6321 shall not be valid as against any purchi er, holder of a security interest, mechanic's lienor, or just ment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (i) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to In s section (a) shall be filed-(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filling as designated by the laws of such State; or

(B) With Clerk Of District Court - in the office of the

clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

requirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regerding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:



(g) Refiling Of Notice. —For purposes of this section

(1) General Rule. — Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required retlling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (1) after the expiration of such refiling period.

(2) Place For Filing, —A notice of lien refiled during the required refiling period shall be effective only-

(A) H-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an Index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagreph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period. — in the case of any notice of Ilen, the term "required refilling period"

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the essessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations es the Secretary may prescribe, the Secretary shall issue a certificate of release of eny lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There is turnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest In respect thereot, within the time prescribed by law (including any extension of such time), and that is in accordance with such\_requirements\_relating\_to\_terms,\_conditions, the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property

7Ø.

**Department of the Treasury - Internal Revenue Service** 

(Rev. January 1991)	Noti	ce of Federal Ta	ax Lien Un	der Intern	al Ro	evenue Laws
District		Serial Numb	per	F	or Optio	onal Use by Recording Office
E	BALTIMORE;	MD	529118	3479		
notice is give assessed aga this liability ha in favor of the to this taxpay interest, and c	en that taxes inst the follow as been made, United States yer for the am osts that may a	I, 6322, and 6323 of the (including interest are ving-named taxpayer. but it remains unpaid. on all property and riguount of these taxes, accrue.	nd penalties) he Demand for particles to property and additional	nave been ayment of re is a lien belonging penalties,	No	RECEIVED CLERK, CIRCUIT COURT 91 AUG 12 AM 11: 17 QUEEN ANNE'S COUNT
below, unless	notice of lien is ay following such	LE, MD 21658  RMATION: With respect refiled by the date given date, operate as a certif	n in column (e), 1	this notice		VED UIT COURT AM II: 17 'S COUNTY
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling	r	Unpaid Balance of Assessment (f)
941 941 940 940	09/30/90 12/31/90 12/31/85 12/31/90	52-Ø6348Ø7 52-Ø6348Ø7	12/17/90 03/18/91 12/17/90 03/04/91	Ø1/16/9 Ø4/17/9 Ø1/16/9 Ø4/Ø3/9	) 1 ) 1	10675.97 7969.08 1232.17 522.98
						e en
Place of Filing	CLERK QUEEN	OF THE CIRCUIT ANNE'S COUNTY REVILLE, MD 21	COURT	Tota	al \$	20400.20
This notice w	as prepared ar	nd signed atBALT1	MORE, MD			, on this
	day of ugust	_ , 19 _ <del>71</del>				·
Signature		(p)	Title		EVENU	E OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 1-91)

### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in eddition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforce-eble by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid as against any purchater, holder of a security interest, mechanic's llenor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### m Place For Filing Notice; Form.—

(1) Place For Filing —The notice referred to in subsection (a) shall be filed-

(A) Under State Laws

(l) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; end

(ii) Personal Property - In the case of personal property, whether langible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filling as designated by the laws of such State; or

(B) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

requirements of supparagraph (A), or
(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the Ilen is situated in

the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filled.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities

Motor vehicles



Lien # 1651

(g) Refiling Of Notice. —For purposes of this

(1) **General Rule.** — Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (1) after the expiration of such refilling period.

(2) Place For Filing. —A notice of lien refiled during the required refiling period shall be effective only-

(A) if-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in en index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretery received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filled in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period. — In the case of any notice of lien, the term "required refiling period" means-

(A) the one-year period ending 30 days efter the expiration of 10 years efter the date of the assessment of the tax, end

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property

(a) Release Of Lien. — Subject to such regulations es the Secretary may prescribe, the Secretary sha issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day which

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, togeth er with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information

# and Return information For Tax : ministration Purposes.—

(2) Disclosure of amount of outstanding lien, if notice of lien has been filed pursuant to section 6323(f), in amount of the outstanding obligation secured by such lic may be disclosed to any person who furnishes satisfector written evidence that he has a right in the property subject it such lien or intends to obtain a right in such property.

164

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Noti	ce of Federal I:	ax Lien Un	der Interna	al Revenue Laws
strict		Serial Numb	per	Fo	or Optional Use by Recording Office
s provided by otice is given again is liability has favor of the this taxpayeterest, and co	n that taxes nst the follow s been made, I United States er for the am ests that may a	, 6322, and 6323 of the control of t	nd penalties) h Demand for pa Therefore, then hts to property	enue Code, nave been ayment of re is a lien belonging	RECEIVED CLERK, CIRCUIT COURT 91 AUG 12 ANII: 17 QUEEN ANNE'S COUNTY
sidence :	1915 HUNT ANNAPOLIS,	MCADOW DR			ALRODO S. VIII COURT
below, unless	notice of lien is ly following such	RMATION: With respect refiled by the date give date, operate as a certification of the detection of the dete	n in column (e), t	this notice	Unpaid Balance of Assessment (f)
6672	Ø6/3Ø/89		Ø3/15/91	Ø4/14/Ø	
		• • • •			
lace of Filing	CLERK QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 2:		Total	\$ 24972.78
	as prepared ar	nd signed atBALT: , 19 _ <del>91</del>	MORE, MD		, on this,
gnature for	D. VARSAL	ONE.	Title		VENUE OFFICER -Ø1-1321

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409) Form 668 (Y) (Rev. 1-91)

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PICHARD & BECKETT

1918 HUNT MCADOW DR ANDAPOLIS - MD (11409-1035)

COURT RECORDING NEORMATENCE

Auber Page Bür No. Serial No. Auber Page Bür No. Serial No. Fap-J rotio-96 1831 ava

CURRK OF THE CIRCUIT DOURT O'EEN ANNE'S COUNTY ENTREVIELE MD 21817

24.070,75

Baltemode - MD

lach Pabruary 2000

Chief SPf

Form 668(Z) 1974

Department of the Treasury - Internal Revenue Service

(Rev.6-97)

### **Certificate of Release of Federal Tax Lien**

District		Serial Nun	nber		For U	Ise by Recording Office	<u> </u>
DELAWAR	RE-MARYLAND		529118500				
I certify that of the internadditions. The additions has internal reve 1991 these taxes	the following-named hal Revenue Code he herefore, the lien pas been released. The nue tax lien was filed in and additions.	I taxpayer, under the reas satisfied the taxes roylded by Code section for the proper officer in the door.  Au note the books to show the proper of the books to show the book	equirements of sectal listed below and a strong 6321 for these the office where the gust 12	ill statutory taxes and e notice of	٠.	CLERK, OO FEB	ı
Name of Tax	payer RICHAR	D M BECKETT			•	CIRCE CIRCE	
Residence		MCADOW DR MD 21403-163 CORDING INFOR				CLERK, CIRCUIT COURT  00 FEB 24 AH 10: 45	
Liber Page	UCC No	. Serial No.	marium:	ļ			
tsp-1 foli Kind of Tax (a)	Tax Period Ended (b)	n/a Identifying Number (c)	Date of Assessment (d)	Last Day Refilin		Unpaid Balance of Assessment (f)	<u> </u>
6672	06/30/1989	220-56-1718 ********	03/15/1991 ******	04/14/2		24972.78	कं में
	·				}	•	
Place of Filing		OF THE CIRCU ANNE'S COUNT EVILLE, MD 21			Total	<b>\$</b> 24972.78	
This notice wa	as prepared and s	igned atBal	timore, MD			, on this,	
·	day of <u>Februa</u>	ry, <u>200</u> 0	·				
Signature	A Ollin		Title	ef, SPf			

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person lieble to pey any lax neglects or refuses to pay the same efter demand, the amount (including eny interest, additional emount, addition to tax, or assessable penelty together with any costs that mey accrue in addition thereto) shall be a lien in tevor of the United Steles upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless enother dele is specifically fixed by lew, the ilen imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the emount so assessed (or e judgment egainst the taxpeyer erising out of such liability) is setisfied or becomes unenforceable by reason of lapse of time.

# Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

dudgment Lien Creditors.—The ilen imposed by section 6321 shell not be valid as ageinst eny purcheser, holder of a security interest, mechanic's ilenor, or judgment ilen creditor until notice thereof which meets the requirements of subsection (f) has been tiled by the Sacretary.

#### (1) Place For Filing Notice; Form.—

(1) Piece For Filling - The notice reterred to in subsection (e) shalt be tilled-

(A) Under Stets Laws

(i) Reet Property - In the case of real property, in one office within the Stete (or the county, or other governmental subdivision), es designated by the lews of such Stete, in which the property subject to the lisn is situated; and

(ii) Personal Property-in the cass of personel property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such Stele, in which the property subject to the lish is situeted; except that Stets law merely conforming to reenecting Federal lew establishing a national filing system does not constitute a second office for filing es designeled by the lews of such Siele; or (5) With Clerk Of District Court-in the office of the

(B) With Clark Of District Court-in the office of the clark of the United Sietes district court for the judicial district in which the property subject to lien is situeted, whenever the Stete has not by lew designeted one office which meets the

requirements of subparegraph (A), or

(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District
of Columble, if the property subject to the lien is situeted in the
District of Columble.

(2) Situs Of Property Subject To Lien - For purposes of peregrephs (1) and (4), property shall be desired to be situeted. (A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property-in the case of personel property, whether tengible or intengible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of peregraph (2) (B), the residence of e corporetion or pertnership shell be deemed to be the place at which the principal executive office of the business is located, and the residence of e taxpeyer whose residence is wilhout the United Stetes shell be deemed to be in the District of Columbie.

(3) Form - The form end content of the notice reterred to in subsection (e) shell be prescribed by the Secretery. Such notice shall be veild notwithstanding any other provision of lew regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities



Lien # 1652

(g) Refiling Of Notice.—For purposes of this section

(1) **General Rule.**—Unless notice of lien is refliad in the menner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the —date-on-which-it-ie-filed-(in-accordance-with-subsection (f) afterthe expiration of such refilling period.

(2) Place For Filling.—A notice of ten refiled during the required retiling period shall be effective only-

(A) II-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fect of refiling is entered and recorded in en index to the extent required by subsection (f) (4), and

 (B) in any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the Secretary received written information (in the menner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is elso filled in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refilling Period.—In the case of eny notice of illen, the term "required retilling period" means-

(A) the one-year period ending 30 days efter the expiretion of 10 yeers efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refiling period for euch notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to euch reguletions as the Secretary mey prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not leter than 30 days after the day on which.

(1) Liability Satisfied or Unenforceable - The Secretary finds thet the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legelly unenforceable; or

has become legelly unenforceable; or
(2) Bond Accepted-There is furnished to the Secretary and eccepted by him a bond that is conditioned upon the peyment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and furnior the bond and sureties thereon, as may be specified by euch regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (x) Disclosure of Certain Returns and Return-Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if a notice of tien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such tien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such tien or intends to obtain e right in euch property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Intei	rnal Rever	iue Laws
District	•	Serial Numb	per	_	For Optional Use L	ny Recording Office
В	ALTIMORE,	MD	529119	328		:
notice is give assessed agai liability has be favor of the Ur this taxpayer	en that taxes nst the following the following en made, but nited States on for the amousts that may		nd penaltles) is emand for paym erefore, there is to property be	nave been lent of this is a lien in lionging to	QUEEN ANNE'S COUNT	RECEIVED COURT COURT OF AND 15 AM 10: 50
Residence	P. O. BOX				AINOC	COURT
	QUEEN ANNE	, MD 21457-Ø20	) <del>y</del>			•
below, unless	notice of lien is lay following suc ).	RMATION: With respect refiled by the date give h date, operate as a certi	n in column (e), ificate of release	this notice as defined		14.
Kind of Tax (a)	Tax Period Ended (b)	identifying Number (c)	Date of Assessment (d)	Last Day fo Reflling (e)		d Balance sessment <u>(f)</u>
1040	12/31/88	214-38-0647	Ø5/Ø6/91	Ø6/Ø5/9	Ø 1	14030.83
			juga			-
Place of Filing	,					
· · · · · · · · · · · · · · · · · · ·	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT 617	Tota	al \$	.4030.83 
		signed at <u>BALTI</u>	MORE, MD			, on this,
ine <u>Sth</u> di	ay of <del>August</del>	_, 19 <u></u> .				(
Signature	J. Dro	obs	Title		EVENUE OFFI 2-01-3528	CER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 71-466, 1971 - 2 C.B. 409)

70 6

United States

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

ff any person liable to pey any tax neglects or refuses to pey the same efter demend, the emount (including any interest, additionel amount, eddition to tax, or assesseble penelty, together with any costs that may accrue in addition thereto) shell be eillen in fevor of the United States upon ell property and rights to property, whether reel or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by law, the lien Imposed by section 6321 shell erise at the time the essessment is mede and shall continue until the liebility for the amount so assessed (or e judgment egeinst the taxpaver arising out of such liability) is eatisfied or becomes unenforceable by reason of lepse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen Impos-

ed by section 6321 shall not be velid as egainst eny purchas-ier, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### Place For Filling Notice; Form.—

The notice referred to in subsection (e) shell be filed-

(A) Under Stete Laws
(i) Real Property - In the case of reel property, in one office within the Stete (or the county, or other governmental subdivision), es designeted by the lews of such Stete, in which the property subject to the lien is situteted, and

(ii) Personal Property-in the cese of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property subject to the lien is situated; except thei State lew merely conforming to reenacting Federal law establishing e netional filing system does not constitute e second office for filing es designeted by the lews of such Siete; or

(B) With Clerk Of District Court-in the office of the

clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the State has not by lew designated one office which meets the requirements of subparegraph (A), or

(C) With Recorder Of Deeds Of The District Of Co-lumble - in the office of the Recorder of Deede of the District of Columbia, if the property subject to the lien is eltusted in the District of Columbie.

- (2) Situs Of Property Subject To Lien For purposes of peregrephs (1) end (4), property shall be deemed to be situeted-(A) Reel Property - in the cese of reel property, et its physical tocation; or
- (B) Personal Property-in the case of personal property, whether tengible or intengible, et the residence of the texpayer et the time the notice of lien is filed.

For purposes of peragraph (2) (B), the residence of e corporetion or partnership shell be deemed to be the piece et which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shell be valid notwithstending eny other provision of lew regerding the form or content of a notice of lien

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragreph (2) during the required refiling period, such notice of lien shall be treeted as filed on the dele on which it is filed (in accordance with subsection (f) efter the expiration of such refilling period.

(2) Place For Filing.—A notice of Iten refiled during the required refilling period shall be effective only-

(A) If-

(i) euch notice of ilen is refiled in the office in which the prior notice of lien was filed, and

(II) In the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the menner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if a notice of such lien is elso filed in accordance with subsection (f) in the State in which such residence le located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period"

(A) the one-yeer period ending 30 days after the expiretion of 10 years efter the dete of the assessment of the tax. and

(B) the one-year period ending with the expiretion of 10 years after the close of the preceding required refilling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such requletions as the Secretary mey prescribe, the Secretery shall issue e certificate of release of any lian imposed with respect to any internal revenue tax not leter than 30 days after the day on which -

(1) Liability Setisfied or Unenforceable - The Secretary finds thei the liability for the emount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary end accepted by him e bond that is conditioned upon the payment of the amount assessed, together with ell interest in respect thereof, within the time prescribed by law (including eny extension of euch time), and that is in eccordance with such requiremente relating to terms, conditions, and form of the bond and suretles thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding lien,-if a notice of tien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien mey be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to euch lien or intends to obtein e right in such property.

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Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws (Rev. January 1991) Serial Number For Optional Use by Recording Office District 529118657 BALTIMORE, MD As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, Interest, and costs that may accrue. Name of Taxpayer DAVID W WEHRS D/B/A DAVID W WEHRS SEAFOOD Residence FO BOX 146 CHESTER, MD 21619-0146 IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a). Last Day for Unpaid Balance Date of Tax Period Refiling **Identifying Number** of Assessment Kind of Tax Assessment Ended **(f)** (d) *(θ)* (a) (b) (c) 52-1464271 03/04/91 Ø4/Ø3/Ø1 12349.83 941 Ø3/31/87 04/24/01 8871.49 03/25/91 06/30/87 52-1464271 941 03/04/91 04/03/01 8461.80 941 Ø9/3Ø/87 52-1464271 04/03/01 8244.43 52-1464271 03/04/91 941 12/31/87 Ø4/Ø3/Ø1 8865.26 941 Ø3/31/88 52-1464271 Ø3/Ø4/91 52-1464271 Ø3/Ø4/91 Ø4/Ø3/Ø1 8802.64 941 Ø6/3Ø/88 Ø4/Ø3/Ø1 11110.32 52-1464271 Ø3/Ø4/91 941 Ø9/3Ø/88 03/04/91 Ø4/Ø3/Ø1 98Ø8.25 941 12/31/88 52-1464271 22636.55 Ø3/25/91 Ø4/24/Ø1 941 12/31/90 52-1464271: Ø7/17/Ø1 33322.04 941 Ø3/31/91 52-1464271 06/17/91 904.44 52-1464271 03/04/91 04/03/01 940 12/31/87 Ø4/Ø3/Ø1 920.29 52-1464271 Ø3/Ø4/91 94Ø 12/31/88 Place of Filing CLERK OF THE CIRCUIT COURT Total | \$ 134297.34 QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617 This notice was prepared and signed at \_\_\_\_\_BALTIMORE, MD the 6th day of 19 51 Title Signature REVENUE OFFICER 52-01-3530 STERLING (NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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United States

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same efter demend, the emount (including env interest, additional emount, eddition to tax, or essesseble penelty, together with any costs that may accrue in addition therato) shall be a lien in fevor of the United States upon all property and rights to property, whether reel or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unless another details specifically fixed by lew, the lien imposed by section 6321 shall arise at the time the assessment le mede end ehell continue until the liebliity for the amount so assessed (or e judgment egainst the texpeyer arising out of such liebility) is settisfied or becomes unenforceable by reason of lepse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as egainst any purchaser, holder of a security interest, mechanic's lienor, or judge ment lien creditor until notice thereof which meets the require-

#### ments of subsection (f) has been filed by the Secretary. (1) Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in subsection (e) shall be filed-

(A) Under State Laws (i) Reel Property - In the case of reel property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such Stete, in which the property subject to the Ilen le eltutated; and

(ii) Personal Property-In the cese of personel property, whether tangible or intengible, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property subject to lihe lien is situated; except that State law merely conforming to reenecting Federal lew establishing a national filing system does not constitute a second office for filling

as designated by the lews of euch Siele; or (B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by lew designated one office which meets the requirements of subperegraph (A), or

(C) With Recorder Of Deeds Of The District Of Co-lumble - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is eltueted in the District of Columbia

(2) Situs Of Property Subject To Lien - For purposes of paregraphs (1) end (4), property shell be deemed to be situeted-(A) Real Property - In the case of real property, at its physical

(B) Personel Property-In the case of personal property, whether tengible or intangible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of paregreph (2) (B), the residence of e corporation or peripership shall be deemed to be the place at which the principal executive office of the business is located, end the residence of a taxpeyer whose residence is wilhout the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (e) shell be prescribed by the Secretary, Such notice shell be valid notwithstending eny other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

> Securities Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of then is reflied in the manner prescribed in paregraph (2) during the required refilling period, such notice of lien shall be treated as filed on the dele on which it is filed (in eccordence with subsection (f) efter the expiration of such refiling period.

(2) Place For Fillng.—A notice of then reflied during the required refiling period shall be effective only-

(A) If-

(I) such notice of lien is refiled in the office in which the prior notice of ilen was filed, and

(ii) in the case of real property, and the fact of refilling is entered and recorded in en index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the laxpeyer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means-

(A) the one-yeer period ending 30 days after the expiretion of 10 years efter the date of the essessment of the tax, end

(B) the one-yeer period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such reguletions as the Secretery mey prescribe, the Secretary shall Issue e certificate of release of any lien imposed with respect to eny internel revenue tax not leter than 30 days after the day on which -

(1) Liebility Satisfied or Unenforceeble - The Secretery finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully sellsfied or

has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretery and eccepted by him e bond that is conditioned upon the payment of the emount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and eureties thereon, as mey be specified by such

#### 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (c) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien. If a notice of lien has been fited pursuant to section 6323(f), the emount of the outstanding obligation secured by such lien mey be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such tien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

Notice of Federal Tay Lien Under Internal Revenue Laws

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inter	nal Revenue Laws
District		Serial Numb	per	F	or Optional Use by Recording Office
Ē	ALTIMORE,	MD	529119	967	
notice is give assessed agai llability has be favor of the Ut this taxpayer	en that taxes nst the following the followin	1, 6322, and 6323 of the (Including interest and Including interest and Including interest and Including I	nd penalties) hemand for paymere lerefore, there less to property be	nave been lent of this ls a lien in longing to	RECEIVED CLERK, CIRCUIT COURT 91 AUG 21 AH 10: 26
Name of Taxpay		A CAPORIN TREE SERVICE			IVED UIT COURT AH 10: 26
	RT 3 BOX 1 QUEENSTOWN		.9		
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice	<u>)</u> ;
Kind of Tax	Tax Period Ended (b)	IdentifyIng Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941 941	Ø6/3Ø/85 Ø9/3Ø/85		Ø3/Ø4/91 Ø3/Ø4/91	Ø4/Ø3/Ø Ø4/Ø3/Ø	
•					
				; ;	H =
					Section 1995 of the sectio
Place of Filing		ANNE'S COUNTY	COURT	Total	<b>\$</b> 5050.02
This notice wa	s prepared and	signed atBALTI	MORE, MI	- <u> </u>	, on this,
the <u>15th</u> d	ay of <u>August</u>	_ , 19 <u>91</u> .	•		·
Signature for		Vonemakee AC			NAGER
(NOTE: Certif	Icate of officer author	rized by law to take acknowledg	gments is not essenti	al to the validity of N	lotice of Federal Tax lien

1654

**United States** 

VS.

# Release of Tax Lien

Form 668(Z) (Rev. 4-84)

Form 668(Z)

o

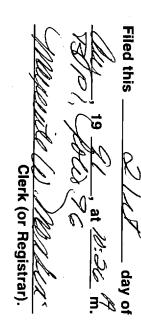
Department of the Treasury - Internal Revenue Service

(Rev. April 1964)

# Certificate of Release of Federal Tax Lien

(a) of the intern for all statutory these taxes and the notice of in	al Revenue Code y additions. There i additions has be ternal revenue tax thorized to note ti	named taxpayer, the requirement to the len provided to the len provided the released. The proper to len was filled on fillen was to show the released.	he taxes listed be by Code section ( officer in the offic lugust 21	low and 6321 for e where	RECEIVED CLERK, CIRCUIT COURT 93 JUN 21 AM 9: 58 QUEEN ANNE'S COUNTY
Name of Taxpaye	BAYSIDE T	CAPORIN REE SERVICE			NNE'S C
	RT 3 BOX 17 DUEENSTOWN,	MD 21658-9719	·		COURT 9: 58
COURT RECO Liber 1	DRDING INFO Page 96	RMATION: UCC No. n/a	Serial No. 1654		
Kind of Tax	Tax Period Ended	Identifying Number	Date of Assessment	Last Day fo Refiling	Unpaid Balance of Assessment
(a)	(b)	(c)	(d)	(e)	(1)
941 941	06/30/89 09/30/89	52-1361004 52-1361004	03/04/91 03/04/91	04/03/0 04/03/0	• • • • • • • • • • • • • • • • • • •
Place of Filing	·! —, — — — ·			·	
		DF THE CIRCUIT ANNE'S COUNTY VILLE, MD 216		Total	5050.02
This certificate v	vas prepared and	signed atBALTIM	IORE, MD		,

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)



P

United States

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or reluses to pay the same efter demend, the amount (including eny interest, additional emount, eddition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in fevor of the United States upon all property and rights to property, whether real or personel, belonging to

#### Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by lew, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so essessed (or e judgment egeinst the taxpayer arising out of such liability) is satisfied or becomes unanforceable by reason of lepse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Illen Impos-

ed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requiremants of subsection (f) has been filed by the Secretary.

## <sub>(i)</sub> Place For Filing Notice; Form.-

(1) Place For Fliing - The notice referred to in subsection (e) shall be filed-(A) Undar State Laws

(I) Real Property - In the cese of real property, in one office within the State (or the county, or other governmentel subdivision), as designated by the laws of such State, in which the property subject to the lien is situtated; and

(ii) Personel Property-in the case of personal property, whether tangible or intengible, in one office within the Stale (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal taw establishing a national filing systam does not constitute a second office for filing as designated by the laws of such State; or
(B) With Clerk Of Dietrict Court-in the office of the

clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designeted one office which meets the

requirements of subparagraph (A), or
(C) With Recorder Of Deeds Of The District Of Columbla - In the offica of the Recordar of Deeds of the District of Columbia, if the property subject to the lien is situeted in the District of Columbia.

(2) Situs Of Property Subject To Lien · For purposes of peregrephs (1) and (4), property shell be deemed to be situeted-(A) Real Property - In the case of real property, at its physical location; or

(B) Parsonal Proparty-In the case of personal property, whether tangible or Intengible, et the residence of the laxpayer at the time the notice of lien is filed.

For purposes of paragreph (2) (B), the residence of a corporation or partnership shell be deemed to be the place et which the principal executive office of the business is located, and the residence of e taxpayer whose residence is without the United States shell be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding eny other provision of law regerding the form or content of e notice of lien;

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securitias
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Untase notice of lien is reflied in the menner prescribed in peregraph (2) during the required refilling period, such notice of lien shell be treated as filled on the date on which it is flied (in accordance with subsection (f) after the expiration of such reliling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only-

(A) If-

(I) such notice of lien to refliad in the office in which the prior notice of lien was filed, and

(II) In the case of real property, and the fect of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretery received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer'e residance, if a notice of such lien is also filed in accordance with subsaction (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period"

(A) the one-year period ending 30 days after tha expiretion of 10 years after the date of the assessment of the tax, and

(B) the one-yeer period ending with the expiration of 10 years efter the close of the preceding required refilling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such ragulations es the Secretary mey prescribe, the Secretary shall issue a certificate of release of any ilen imposed with respect to any internal revenue tax not teter than 30 days after the day on which -

(1) Liability Setisfied or Unenforcaable - Tha Secretery finds that the liability for the amount assessed, together with ell interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with ell interest In respect thereof, within the time prescribed by lew (including any extension of euch time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes .-

(2) Disclosure of amount of outstanding lian, if a notica of lien has been filed pursuant to saction 6323(f), tha amount of the outstanding obligation secured by such lian may be disclosed to any person who furnishas satisfactory written avidence that he has a right in the property subject to euch lien or intends to obtain a right in such property.

Form 666 (Y) (Rev. 1-61)

164

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inter	nal Rev	enue Laws
District		Serial Numb	oer		For Optional U	se by Recording Office
В	ALTIMORE,	dw	529119	620		
notice is give assessed again llability has be favor of the Ur this taxpayer interest, and contained Name of Taxpay	en that taxes not the following the made, but nited States on for the amounts that may	MCPHEE	nd penalties) hemand for paymere fore, there is to property be and additional	nave been ent of this s a lien in longing to	QUEEN ANNE'S COUNTY	RECEIVED CLERK, CIRCUIT COURT
below, unless	notice of lien is ay following suc ).	RMATION: With respect refiled by the date give h date, operate as a certi	n in column (e),	this notice as defined		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling		paid Balance Assessment (f)
6672 1Ø4Ø	12/31/87 12/31/89		04/12/91 06/04/90	Ø5/12/0 Ø7/Ø4/0		10731.45 215.23
					-	
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tota	al \$	10946.68
This notice was	s prepared and	signed atBALTI	- <u></u>	· · · · · · · · · · · · · · · · · · ·		, on this,
Signature for	K STERLI	NB	Title		EVENUE OF 2-01-3530	
	care of officer autho 66, 1971 - 2 C.B. 40	rized by law to take acknowledg 9)	gments is not essentla	al to the valldity of		orm <b>668 (Y)</b> (Rev. 1-91)

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(Rev. 10-2000)

2282

Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

For Use by Recording Office Area: Serial Number SMALL BUSINESS/SELF EMPLOYED AREA #4 Lien Unit Phone: (410) 962-1871 529119620 I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of QUEEN ANNE'S COUNT August 21 internal revenue tax lien was filed on 1991 , is authorized to note the books to show the release of this lien for these taxes and additions. Name of Taxpayer JAMES MCPHEE Residence RT 1 BX 232 QUEENSTOWN, MD 21658-9764 COURT RECORDING INFORMATION: Liber UCC No. Serial No. Page 96 n/a 1655 1 **Unpaid Balance** Tax Period Date of Last Day for Kind of Tax Ending Identifying Number Refiling Assessment of Assessment (a) (b) (c) (d) (e) (f)1040 12/31/1989 048-48-4423 06/04/1990 07/04/2000215.23 048-48-4423 04/12/1991 6672 12/31/1987 05/12/2001 10731.45 Place of Filing

This notice was prepared and signed at	Baltimore, MD	, on thi
the <u>04th</u> day of <u>May</u> ,	, 2003.	
Signature A & Lyall	Title Compliance Technica Manager	al Support

CLERK OF THE CIRCUIT COURT

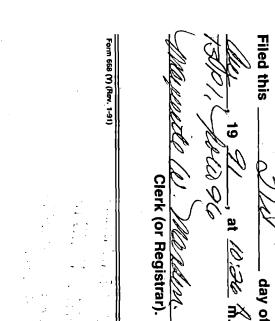
QUEEN ANNE'S COUNTY

CENTREVILLE, MD 21617

I\$

Total

10946.68



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#### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

It any person lieble to pay any tax neglects or refuses to pay the seme after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in tavor of the United States upon all property and rights to property, whether real or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unless another date is epecifically tixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall conlinue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of euch liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judament Lien Creditors.—The Ilen Imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's llenor, or judg-ment lien creditor until notice thereof which meets the requirements of subsection (f) has been filled by the Secretary.

#### ღ Place For Filing Notice; Form.—

(1) Place For Filling - The notice referred to in subsection (a) shall be filed (A) Under State Laws

(i) Real Property in the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the tien is situated; and

(II) Personal Property-In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental eubdivision), as designated by the laws of euch State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filling

as designated by the laws of such State; or (B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district In which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or (C) With Recorder of Deeds of the District Ot Columbia - In the office of the Recorder of Deeds of the District

of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the cese of real property, at its physical location; or

(B) Personal Property-in the cese of personal property, whether langible or intangible, at the residence of the taxpayer at the time the notice of lien is flied.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shell be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of iten.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such retiling period.

(2) Place For Filing.—A notice of then refiled during the required retilling period shall be effective only-

(A) If-

(I) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpever's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period"

(A) the one-year period ending 30 days after the expiration of 10 years after the dete of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required retiling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Setisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest In respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intende to obtain a right in euch property.

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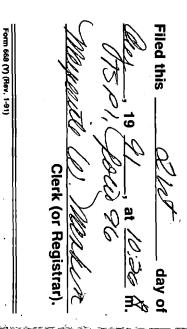
Department of the Treasury - Internal Revenue Service

As provided by notice is given assessed againability has be favor of the Unithis taxpayer interest, and came of Taxpayer esidence	en that taxes nst the following the following een made, but nited States on for the amount that may ger LYNN M	I, 6322, and 6323 of the (including Interest aring-named taxpayer. De it remains unpaid. The all property and rights ant of these taxes, a accrue.  \$ DONNA M SPOT	529115 e Internal Reve nd penalties) h emand for paym erefore, there is to property be and additional	nue Code, nave been ent of this s a lien in longing to	CLERK, CIRCUIT COURT Optional Use  Outen Anne's COUNTY
IMPORTANT below, unless	RELEASE INFO notice of lien is day following suc	RMATION: With respect refiled by the date given h date, operate as a certification of the second sec	to each assessr n in column (e),	this notice	į,
(a)	(b)	(c)	(d)	(e)	(f)
1040 1040	12/31/86 12/31/87		Ø5/25/87   Ø7/11/88 	Ø6/24/9 Ø8/1Ø/9	
·	,				<b>*</b>
			e de la companya de l	Ä	रागाः अस्तरम् ।
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tota	I \$ 4530.05
This notice wath	as prepared and	signed atBALTI	MORE, MD		, on this,
			Title		

Department of the Treasury - Internal Revenue Service

# Certificate of Release of Federal Tax Lien

(Hev. 5-94)		uci illitate	ui neitast	ui reuera	I TAX LIGH
District	*	Serial Numb	ЭӨГ		For Use by Recording Office
of the internal all statutory ad taxes and addinatics of internal 19 3 1 1 1 in these taxes and	to the following- Revenue Code h Iditions. Therefol Itions has been l Ist revenue tax list authorized to red additions	neme taxpayer, the requisive been satisfied for the re, the lien provided by Creleased. The proper office was filled on Augustate the books to show	taxes listed belowed to taxes the control of the c	ow end for for these where the	CLERIS CIRCUIT COURT 97 FEB 27 PH 12: 30 OUEEN AHNE'S COUNTY
A CONTRACTOR OF THE CONTRACTOR	R 18 BOX 4: UEENSTOWR, RDING INFO Page 96	MD 21658-	9803 Serial N 1656		A.U. 06 J.Vr.
Kind of Tax (a)	Tax Period Ended (b)	II / a Identifying Number (c)	Date of Assessment (d)	Last Day fo Refiling (e)	or Unpaid Balance of Assessment (f)
	12/31/86 12/31/87 *****	177-44-3158 177-44-3158 *******	05/25/87 07/11/88 *****	06/24/97 08/10/98 ****	
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 216		Tot	al <b>\$</b> 4530.05
This notice was		gried at	ore, MD		, on this,
Signature				Chief, SPf	e of Federal Tax lien Rev. Rul. 71-466, 1971.



#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay eny tax neglects or reluses to pay The same after demend, the amount (including eny interest, additional amount, eddition to tax, or assessable penelty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United Stales upon all property and rights to property, whether real or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unless another dete is specificelly fixed by law, the lien imposed by section 6321 shall arise at the time the essessment is made and shall continue until the liability for the amount so assessed (or e judgment egainst the taxpsyer arising out of such liability) is satisfied or becomes unenforceabte by reason of lapse of lime.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impos ed by section 6321 shall not be valid as against any purchas er, holder of e security interest, mechanic's lienor, or judg ment lien creditor until notice thereof which meets the require ments of subsection (f) has been filed by the Secretary.

#### η Place For Filing Notice; Form.—

(1) Piece For Filing - The notice reterred to in sub section (e) shall be filed-

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property subject to the ilen is sliutated, and

(ii) Personal Property-in the case of personal property, whether tengible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenecting Federal law establishing a national filing system does not constitute a second office for fiting

as designated by the laws of such Slets; or (B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the Stale has not by lew designated one office which meets the requirements of subparegraph (A), or

(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the iten is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragrephs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, et its physical

(B) Personal Property-in the case of personal property, whether tangible or intangible, et the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of e corporation or partnership shall be deemed to be the piece at which the principal executive office of the business is located, and the residence of e taxpayer whose residence is without the United Stetes shell be deemed to be in the District of Columbie.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding eny other provision of tew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:



Passbook loans

(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragreph (2) during the required refiling period, such notice of lien shall be treated as filed on the dete on which it is filed (in eccordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the Secretery received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if a notice of such lien is elso filed in eccordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—in the case of any nolice of lien, the term "required refiling period" meens-

(A) The one-year period ending 30 days after the expiration of 10 years after the dete of the assessment of the tax, and

(B) the one-year period ending with the expiretion of 10 years after the close of the preceding required refilling period for such notice of lien.

#### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall assue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 deys after the day

(1) Liability Sellefled or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legalty unenforceable; or

(2) Bond Accepted-There is furnished to the Secretery and accepted by him e bond that is conditioned upon the peyment of the amount assessed, together with all interest In respect thereof, within the time prescribed by law (including any extension of euch lime), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and surelies thereon, as may be specified by such

6103. Confidentiality and Sec. Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been fited pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes estisfactory written evidence that he has a right in the property aubject to such lien or inlends to obtain e right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inte	rnal l	Revenue Laws	
District		Serial Numb				onal Use by Recording Office	_
BAL	TIMORE,	п п	529119	929_			4
notice is given assessed agains liability has been favor of the Unit this taxpayer for interest, and cost	that taxes of the following made, but ed States on or the amounts that may a	, 6322, and 6323 of the (including interest and g-named taxpayer. De It remains unpald. The all property and rights at of these taxes, ascorue.	nd penalties) hemand for paym erefore, there is s to property be	nave been ent of this s a lien in longing to		CLERK, CIRCUIT COURT 91 AUG 21 AM 10: 26 OUEEN ARME'S COUNTY	
Name of Taxpayer	' LYNN M	SPOTTS			·	REIVE ROUIT MH	•
	R 18 BOX JEENSTOWN		83			ECEIVED DIRCUIT COURT 21 AM 10: 26 NNE'S COUNTY	141
below, unless no	otice of lien is	RMATION: With respect refiled by the date give a date, operate as a cert	n in column (e), t	this notice			•
Kind of Tax	Tax Period Ended (b)	IdentIfying Number (c)	Date of Assessment (d)	Last Day f Refiling (e)		Unpaid Balance of Assessment (f)	- -
1040	12/31/86	177-44-3158	Ø7/15/91	Ø8/14/	Ø1	2156.11	
			·				A
							7 : t
Place of Filing	QUEEN	OF THE CIRCUITANNE'S COUNTY	T COURT	To	tal \$	2156.11	_
This notice was	prepared <b>a</b> nd	signed at <u>BALT</u>	IMORE, MD	-		, on thi	s,
the <u>15th</u> day	ofAugust	, 19 91					7 -
Signature	12	. AI	Title		1ANAGE	Ř	_ •

Hev. Rui. 71-466, 1971 - 2 C.B. 409) Form **668 (Y)** (Rev. 1-91)

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SCOTT MacGLASHAN

EDENCE BOOK FOR QUEEN ANNES

RE AND RECORDED IN RECEIVED FOR RECOURS COMME QUEEN ANNES COUNTY, MAN

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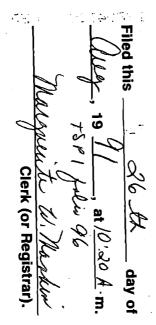
Department of the Treasury - Internal Revenue Service

(Rev. 5-94)

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# Certificate of Release of Federal Tax Lien

- / 		<del></del>				
District		Serial Numi	ber	<u> </u>	For Use	by Recording Office
of the Internal I all statutory ad taxes and addi notice of Intern	to the following: Revenue Code h ditions. Therefor tions has been al revenue tax lice authorized to r	name taxpayer, the requave been satisfied for the re, the lien provided by Creleased. The proper officen was filed onAugustated the books to show	e taxes listed belo Code section 6321 Icer in the office	ow and for for these where the		CLERK <b>97 JU</b> R OU <b>EE</b> N
Name of Taxpay	<del></del>	SPUTTS	<del></del>		•	RECEIVEN CIRCU
	R 18 BOX 4 UEENSTOWN,		-9803			CLERK, CIRCUIT COURT 97 JUN 10 AM 10:57 OUEEN ANNE'S COUNTY
COURT RECO	RDING INFO Page	DRMATION: UCC No.	Serial N	٠.٥	·	
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day 1 Refiling (e)		Unpaid Balance of Assessment (1)
1040	12/31/88	177-44-3158	07/15/91	√08/14/0 *******		2156.11
		A February Company Com		The state of the s		
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY		To	otal \$	2156.11
This notice was	prepared and si	gned at			L	, on this,
Sign <b>a</b> ture			Title			
				Chief, SP	f	



Notice of Tax Lie

Caymonie + Norme Jo D. O. Bord 55 Ingraide, HB 21644

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Vo. 1658

### Excerpts From Internal Revenue Code

16

669 (Y) (Rev.

#### Sec. 6321. Lien For Taxes

If any person lisbla to pay any tax naglacts or rafusas to pay the same after damand, the amount (including any interast) additional amount, addition to tax, or assassable panalty. ''togather with any costs that may accrue in addition therato) shall be a lien in favor of the United States upon all property and rights to property, whather real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unlass another date is specifically fixed by law, the ilan tmposed by section 6321 shall arise at the ilme the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the texpayer arising out of such liability) is satisfied or becomes unanforcedable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

#### (a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impor

ed by section 6321 chall not be valid as against any purchal sr, holder of a security interest, machanic's lianor, or judy mant lien creditor until notice thereof which meals the require mants of eubsection (f) has been filed by the Sacratary.

#### (1) Place For Filling Notice; Form.—

(1) Place For Filling - The notica rafarred to in subsection (a) shall be filed-

(A) Under State Laws
(I) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(II) Personal Proparty-in the case of personal property, whather tangible or thrangible, in one office within the State (or the county, or other governmental subdivision), as designated by the faws of such State, in which the proparty subject to the lian is altuated; except that State law meraly conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing

as designated by the laws of such State; or
(B) With Clark Of District Court-in the office of the
clark of the United Statee district court for the judicial district
in which the property subject to tian is situated, whenever the
State has not by taw designated one office which meats the

requiremente of subparagraph (A), or

(C) With Recordar Of Daeds Of Tha District Of Columbia - In the office of tha Recordar of Daeds of the District
of Columbia, if the property subject to the fien is situated in the
District of Columbia.

7.7

(2) Situs Of Property Subject To Lian - For purposes of paragraphs (1) and (4), property shall be deemed to be situated (A) Real Property - In the case of real property, at its physical localion; or

(B) Parsonal Proparty-in the case of personal proparty, whether tangible or intengible, at the residence of the texpeyer at the time the notice of lien is filled.

For purposas of paragraph (2) (B), tha rasidance of a corporation or partnership shall be deamed to be the place at which the principal executive office of the business is located, and the rasidance of a texpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and contant of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such intolice shall be valid notwithstanding any other provision of law regarding the form or contant of a notice of them.

PNote: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Sacuritias

2. Motor vehicles



Lien # 1658

(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lian le reflied in the mannar prescribed in peragraph (2) during the required ratiling period, such notice of lian shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such rafiling period.

(2) Place For Filing.—A notice of lien refilled during the required refiting period shall be affective only.

(A) If-

(l) such notice of lian is rafifed in the office in which the prior notice of lian was filed, and

(II) In the case of real property, and the fact of refilling is antared and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the data of a refilling of notice of ten under subparagraph (A), the

Sacralary received willtan information (in the manner prescribed in-ragulations lesued by the Secretary)-concarning a change in the taxpayer's residence, if a notice of such lian is also filled in accordance with subsection (f) in the Stale in which such residence is located.

(3) Required Refiling Period.—In the casa of any notice of lian, the term "required ratilling period" means-

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1:

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period anding with the expiration of 10 years after the close of the preceding required refiling period for such notice of lian.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulatione as the Secretary may prescribe, the Secretary shall issue a cartificate of ratease of any lian imposed with respect to any internal revenue tex not later than 30 days after the day on which

(1) Liability Satisfied or Unanforceable - The Secretary finds that the tiability for the amount assessed, togethar with all interest for respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted Thats is furnished to the Secretary and accepted by him a bond that is conditioned upon the peymant of the amount assessed, together with all interest in respect thereof, within the time prescribed by isw (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# and Return information For Tax Administration Purposes.—

(2) Dieclosure of amount of outstanding flen, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lisn may be disclosed to any person who furnishes satisfactory written avidence that he has a right in the property subject to such lian or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notic€	of Federal Ta	x Lien Un	der Inter	nal Revenue Laws
District		Serial Numb	er	F	For Optional Use by Recording Office
ВА	LTIMORE		529120	720	
notice is given assessed again liability has bee favor of the Uni	n that taxes ast the following en made, but lited States on for the amou	I, 6322, and 6323 of the (including interest an ag-named taxpayer. De it remains unpaid. The all property and rights int of these taxes, a accrue.	nd penalties) he emand for paym erefore, there is is to property be	eave been ent of this s a lien in longing to	RECEIVED COURT COURT OF AUG 26 AM IO: 20 QUEEN ANNE'S COUNTY
	er RAYMONI		PENTER		VED UIT COURT AM 10: 20 E'S COUNTY
below, unless shall, on the da	notice of lien is ay following sucl	RMATION: With respect refiled by the date given h date, operate as a certi IGINAL DATE IN	n in column (e), i ificate of release	this notice if as defined	
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling <i>(e)</i>	Unpaid Balance of Assessment (f)
1040 1040 1040	12/31/84 12/31/85 12/31/86	213-44-0300	8/19/85 6/29/87 6/29/87	9/18/95 7/29/97 7/29/97	4253.58
Place of Filing			UNTY 21617	T Tota	8876.38
This notice was	s prepared and	10:16 70	1233 IMORE: MD.		, on thi
the ZOth da	ay Orngust	_ , 191	•		
Signature f	For P. Vot	DY)	Title ACS		CHF.CONTACT ACS

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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电复多位显微检查员

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QUEEN ANNES COUNTY, ELEM

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CIRCULET CHERK OF THE PIRCUIT τ, LEATER LEEF.

and town block

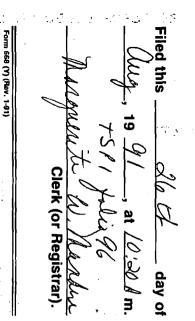
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Form 668 (Z) 0 4 9

Department of the Treasury - Internal Revenue Service

# Certificate of Release of Federal Tax Lien

1101. 0-0-1)	• [		J: 11010400	011040141	CX Eion
District	<del></del>	Serlal Numb	er	For	Use by Recording Office
ELAWARE-MA	RYLAND	5:	29120720		
of the Internal I all statutory ad taxes and addi notice of Intern	Revenue Code h ditions. Therefor tions has been a al revenue tax lie authorized to r	name taxpayer, the requirave been satisfied for the re, the ilen provided by C released. The proper officen was filled on Augustoote the books to show the same same and the same same same same same same same sam	taxes listed belo ode section 6321 cer in the office = 26	ow and for for these where the	RECEIVED COURT CLERK, CIRCUITY PH 1: 24 CS NOW 19 PH 1: 24 COUNTY COUNTY
lame of Taxpay	/er RAYMOND	& NORMA J CARPE	ENTER		JURT ; 24 JUNTY
	.O. BOX 55	MD 21644			
COURT RECOR Liber	RDING INFO	RMATION: UCC No.	Serial No	. 658	
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040 1040 1040	12/31/84 12/31/85 12/31/86	213-44-0300 213-44-0300 213-44-0300	08/19/85 06/29/87 06/29/87	09/18/95 07/29/97 07/29/97	970.33 4253.58 3652.47
		~			
lace of Filing	QUEEN	OF THE CIRCUIT ( ANNE'S COUNTY VILLE, MD 2161		Total	<b>\$</b> 8876.38
This notice was	prepared and s	igned atBaltim(	ore, MD		, on this,
he 06th day	of_November	^, 19 <u></u>			
Signature	160		Title	Chief, SPf	



Notice of Tax Lie

Sanny a. Danie 551 c Harhar dh. Chesta, Ma 21619

N 5415 5

图 6. 经营产股份

United States

**Excerpts From Internal Revenue Code** 

Sec. 6321. Lien For Taxes

If any person liable to pey any tax neglects or refuses to pey the same after demand, the emount (including eny interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in eddition thereto; shall be a lien in favor of the United States upon all property and rights to property, whether real or personel, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by lew, the lien . Imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so essessed (or e judgment egainst the taxpeyer arising out of such liability) is sallefied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The tien imposad by section 6321 shall not be valid as against eny purchaser, holder of a security interest, mechanic's lienor, or judgment lian creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (1) Place For Filling Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed.

(A) Under Stete Laws

(i) Real Property - In the case of real property, in one office within the Stele (or the county, or other governmental subdivision), as designated by the taws of such State, in which the property subject to the Ilan Is situtaled; and

(II). Personal Property-in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien is situated; except that State lew-merely conforming to reenacting Federal law establishing a national filling systam does not consiliute a second office for filling as designated by the laws of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the State has not by law designated one office which meets the requirements of subpergraph (A) or

requiremants of subparegraph (A), or
(C) With Recorder Of Deeds Of The District Of CoAlumbia - In the office of the Recorder of Deeds of tha District
of Columbia, if the property subject to the lien is situated in the
District of Columbia.

化邻亚基酚酶 蒙古地名人姓氏

(2) Situs Of Property Subject To Lien - For purposes of paregrephs (1) and (4), property shall be deemed to be eltuated-(A) Real Property - in the case of real property, at its physical location; or

(B) Personal Property in the case of personal property, whether tengible or intengible, at the residence of the taxpeyer at the time the notice of lien is filed.

For purposee of paregraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (e) shall be prescribed by the Secretery. Such notice shall be vetid notwithstanding any other provision of lew regerding the form or content of e notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securilles

Motor vehicles



Lien # 1659

(g) Refiling Of Notice.—For purposes of this section-

(1) **General Rule.**—Unless notice of lien is refiled in the menner prescribed in peregraph (2) during the required refilling period, such notice of lien shall be treated as flied on the date on which it is filed (in eccordance with subsection (f) after the expiration of such refilling period.

(2) Place For Filling.—A notice of tien refilled during the required refilling pariod shall be affective only-

(A) If

(f) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the casa of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsaction (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a chenge in the taxpayer's residence, if a notice of euch lien is also filed in accordence with subsection (f) in the State in which such residence is incaled.

(3) Required Refiling Period.—In the case of any notice of iten, the term "required refilling period" means-

(A) the one-yeer period ending 30 days after the expiretion of 10 years after the dete of the assessment of the tax, end

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refiling period for such notice of lian.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. —Subject to such regulations as the Secretary may prescribe, the Secretary ehall issue a certificate of release of any tien imposed with respect to any internal revenue lax not later than 30 days after the day on which.

(1) Liability Satisfied or Unenforceable. The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secralary and accepted by him a bond that is conditionad upon the payment of the amount assessed, together with all interest in respect thereof, within tha time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond-and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

Disclosure of Certain Returns
 and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such tien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y) (Rev. 1-91)

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)

# Notice of Federal Tay Lien Under Internal Revenue Laws

	110110	COLL	sucial lo	IV FIGH OH	aei iiifei	IIQI I	levellue Laws	
District			Serial Numb	per		or Optic	onal Use by Recording Office	_ •
BA	LTIMORE			529120	575			18-
notice is give assessed agair liability has be favor of the Un this taxpayer interest, and c	n that taxes not the following en made, but Ited States on for the amount oosts that may	(including ng-named it remains all prope ant of the accrue.	g interest ar taxpayer. De s unpald. Th rty and rights ese taxes, a	ne internal Reve and penaities) he mand for paym erefore, there is to property be and additional	eave been ent of this s a lien in longing to		RECEIVED CLERK, CIRCUIT COURT 91 AUG 26 AM 10: 20 QUEEN ANNE'S COUNTY	•
Name of Taxpay	BL KAMMA	A. DAV	15				COURT 10: 20 30 YTH	•
	51 C HARB HESTER, M				•		<b>→</b>	\$ F K L
below, unless shall, on the da	notice of lien is ay following suc	refiled by th date, ope	the date give erate as a certi	to each assessr n in column (e), ificate of release COL_ (e) *	this notice as defined			•
Kind of Tax	Tax Period Ended (b)	Identify	Ing Number	Date of Assessment (d)	Last Day for Refiling (e)	·	Unpaid Balance of Assessment (f)	•
1040	12/31/82	218-	-76-5353	8/12/95	9/11/95		1386.04	•
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			entre de la companya br>La companya de la co					
·			#1* 					•
					•			4 h h
Place of Filing		GUEEN A	OF THE CI ANNE'S CO VILLE, MD		T Tota	1 \$	1386.04	-
Original	Recording	Data:	9:47 12	<del>09</del>				
This notice was	s prepared and	signed at		IMORE, MD.	· 		, on th	is,
the 20th da	ay Apaust	_ , 19 <sup>3</sup> 1	<del></del> .•					1716
Signature	or L. Mil	lon es		Title		REVE	ENUE OFFICER	_ ~
(NOTE: Certific	cate of officer autho	rized by law t	o take acknowled	gments is not essentia	al to the validity of	Notice of	Federal Tax lien	_ •

\$**\$**\$\$\$\$ **5356**\$\$ \$ \$350

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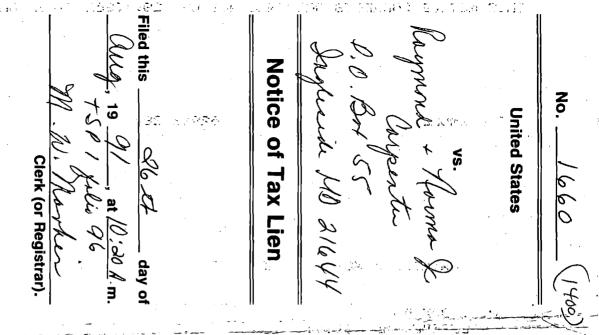
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Department of the Treasury - Internal Revenue Service

(Rev. 6-94)		Certifica	te of	Release	of Fede	eral Ta	x Lien	
District	Istrict Serial Number					For Use by Recording Office		
BA	ALTIMORE, N	מו		5291206	<b>5</b> 75			
of the internal all atatutory act taxes and addi notice of intern	Revenue Code hiditiona. Therefolitions has been lead revenue tax lies authorized to r	name taxpayer, the inverse set is the lien provided released. The proper on was filled on	by Code r officer	tea listed belo section 6321 in the office gust 26	ow and for for these where the		RECEIVED COURT	
Name of Taxpa	<sup>ye</sup> kanny a.	DAVIS				YTHUE	COURT 9: 3h	
	SS1 C HARBO CHESTER, MI ORDING INFO Page n/a	21619		erial No. 559				
Kind of Tax	Tax Period Ended (b)	IdentifyIng Numb	-	Date of ssessment (d)	Last Da Refil	ing	Unpaid Balance of Assessment (f)	
	12/31/82 ******	218-76-535 ******		3/12/85 *******	09/11/ ******		1386.04 ******	
Place of Filing	QUEEN	OF THE CIRCL ANNE'S COUNT				Total	\$ 1386.04	
This notice was		gned atBAL , 19 <u>95</u> .	<u>-TIMOF</u>	RE, MD			, on this,	
Signature	Mas 2		_	Title	Chief,	SPf		

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)



#### **Excerpts From Internal Revenue Code**

C) (Hev

#### Sec. 6321, Lien For Taxes

If any person lieble to pey any tax neglects or refuses to pey the same after demend, the emount (including any interest, gadditional amount, eddition to tax, or essessable penalty, legether with any costs their may accrue in addition thereto) ehall be a lien in fevor of the United Steles upon all property and rights to property, whether real or personal, belonging to euch person.

#### Sec. 6322. Period Of Lien.

Unless another dete le specificelly fixed by lew, the lien imposed by section 6321 shell arise et the time the essessment is mede and shall conlinue until the liebility for the amount so essessed (or e judgment egainst the taxpeyer arieing out of such liebility) is selisfied or becomes unenforce, able by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

dudgment Lien Creditors.—The lien Imped by section 6321 shall not be valid as egainst any purcher, holder of a security interest, mechanic's lienor, or jui ment lien creditor until notice thereof which meets the requi ments of subsection (f) has been filled by the Sacretary.

#### n Place For Filing Notice; Form.-

\_\_\_\_(1)\_Place\_For\_Filing\_\_The\_notice\_referred to .in. s section (e) shall be filed-

(A) Under State Laws

(f) Reel Property - In the case of reel property, in one office within the Stete (or the county, or other governmental aubdivision), as designeted by the lews of such Stete, in which the property aubject to the iten is siluteled; and

(II) Personal Property-In the case of personal property, whether tangible or intangible, in one office within the State (or lhe county, or other governmental subdivision), es designeted by the lews of such State, in which the property subject to like lien is situeted; except that State lew merely conforming to reenacting Federal lew establishing e national filing system does not constitute e second office for filing as designeted by the lews of such State: or

as designeted by the lews of such State; or

(B) With Clerk Of District Court in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the property of subsergerable (A) or

requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbla - In the office of the Recorder of Deeds of the District
of Columble, if the property subject to the lien is situated in the
District of Columble.

19.00 0000

(2) Situs Of Property Subject To Lien - For purposes of peregrephs (1) end (4), property shall be deemed to be situeted (A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property in the case of personal property, whether langible or intengible, at the residence of the taxpeyer at the time the notice of lien is filed.

For purposes of paregreph (2) (B), the residence of a corporation or partnership shall be deemed to be the piece at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shell be vaild notwithstending any other provision of lew regerding the form or content of a notice of lien.

Note: See section 6323(b) for protections for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities
 Motor vehicles

Motor vehiclas



Lien # 1660

(g) Refilling Of Notice.—For purposes of this

(1) **General Rule.**—Unless notice of lien is refiled in the menner prescribed in peregraph (2) during the required refilling period, such notice of lien shell be irested as filed on the date on which it is filed (in accordance with subsection (f) efter the expiration of such refilling period.

(2) Place For Filing.—A notice of lien reflied during the required refilling period shell be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was flied, and

(if) in the case of real property, and the fact of relilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's rasidence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which each residence is located.

Case of any notice of iten, the term "required refilling period" means-

(A) The one-year period ending 30 days efter the expiration of 10 yeers efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years effer the close of the preceding required refiling period for euch notice of tien.

Sec. 6325 Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary chall issue a certificate of release of any iten imposed with respect to any internal revenue tax not leter than 30 days after the day on which

(1) Lieblity Satisfied or Unenforceable - The Secretary finds that the liablity for the amount assessed, together with ell interest in respect thereof, has been fully setisfied or has become legally unenforceable; or

(2) Bond Accepted There is furnished to the Secretary and eccepted by him e bond that le conditioned upon the peyment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements reletting to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain e right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inter	nal R	evenue Laws
District	<del></del>	Serial Numb	)er		For Option	nai Use by Recording Office
B	ALTIMORE		529120	284		
notice is give assessed agai liability has be favor of the Ui this taxpayer	en that taxes nst the following een made, but nited States on	I, 6322, and 6323 of the (including interest are ing-named taxpayer. De it remains unpaid. The all property and rights int of these taxes, a accrue.	nd penalties) hemand for paymere in the paymere in the property be	eave been ent of this s a lien in longing to		RECEIVED COURT COURT 91 AUG 26 AM 10: 20
Name of Taxpay	yer RAYMONI	D & NORMA J CAR	PENTER			VED UIT COURT AMIO: 20 E'S COUNTY
	P.O. BOX 50 INGLESIDE,					JRT 20
below, unless shall, on the c	notice of lien is day following suct	RMATION: With respect refiled by the date give h date, operate as a certil IGINAL DATE IN	n in column (e), i ificate of release	this notice as defined		· · · · · · · · · · · · · · · · · · ·
Kind of Tax	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)		Unpaid Balance of Assessment (f)
1040	12/31/84	213-44-0300	8/19/85	9/18/95		486.33
1040			6/29/87	7/29/97		4253,58
1040			6/29/87	7/29/97		3949.47
1040 1040	i i		7/10/89 6/5/89	8/9/99 7/ <b>5</b> /99		2269.00 1810.20
Place of Filing			UNTY 21617	T Tota	1 \$	12768.58
This notice wa	s prepared and	5:47 1 1 signed atBALT	IMORE, MD.			, on this,
the 20th d	ay 8µgust	_ , 19° <u>1</u> .				
Signature	P. Vo	ŶA	Title ACS		CHF.	CONTACT ACS

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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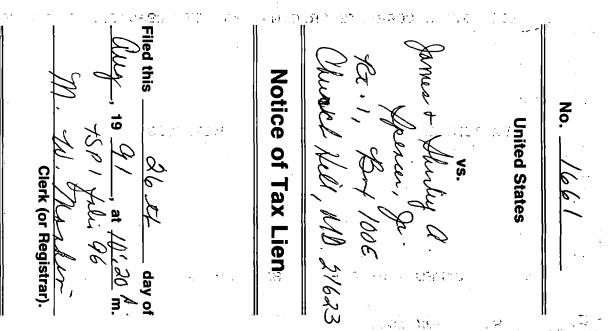
Form 668 (Z)<sup>049</sup>

Department of the Treasury - Internal Revenue Service

(Rev. 5-94)

# Certificate of Release of Federal Tax Lien

Residence   P. D. BOX 55   INGLESIDE,   MD   21644	District	_ <del></del>	Serial Numb	er		For Use by Rec	ording Office
I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6325 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on August 26.  19 1	DELAWARE-MA	ARYLAND	5:	29120284			
Residence	l certify that as of the internal all statutory adtaxes and addinotice of intern 19 9 1, is in	to the following- Revenue Code h Iditions. Therefor Itions has been to al revenue tax lie a authorized to r	name taxpayer, the requirate been satisfied for the re, the lien provided by Creleased. The proper officen was filed on _August	rements of section taxes listed belowed taxes listed below ode section 6321 cer in the office to 2.6	ow and for for these where the	QUEEN AN	CLERK, CIRC
COURT RECORDING INFORMATION: Liber   Page   UCC No.   Serial No.   1660	Name of Taxpay	yer RAYMOND	& NORMA J CARPI	ENTER		NE'S C	NED CO
Carry   Page   UCC No.   Serial No.   1660     Cast Day for   Carry   Carry	Г		MD 21644			្តីក្រុង 	)URT : 24
Refiling							
1040		Ended		Assessment	Refiling		Assessment
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617  Total \$ 12768.58  This notice was prepared and signed at	1040 1040 1040 1040	12/31/85 12/31/86 12/31/86 12/31/88	213-44-0300 213-44-0300 213-44-0300 213-44-0300	06/29/87 06/29/87 07/10/89 06/05/89	07/29/9 07/29/9 08/09/9 07/05/9	7 4 7 3 9 2 9 1	253.58 949.47 269.00 810.20
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617  Total \$ 12768.58  This notice was prepared and signed at							
the <u>06th</u> day of <u>November</u> , 19 96	Place of Filing	QUEEN	ANNE'S COUNTY		т	otal \$ 127	68.58
	This notice was	prepared and s	igned at <u>Baltim</u>	ore, MD			, on this,
Signature / Co	the 06.th day	ol_November			· 	·	·
Chief, SPf							



#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person lieble to pay any tax neglects or refuses to pey the same after demand, the emount (including any interest, additional amount, eddition to tax, or assessable penelly, together with any costs that mey accrue in eddition thereto) ahall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the lime the assess-ment is made and shall continue until the liability for the amount so assessed (or a judgment ageinst the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (η Place For Filing Notice; Form.-

(1) Place For Filing . The notice referred to in subaection (a) shall be illed-

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the Stale (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situtated; and

(II) Personal Property in the case of personal property, whether tangible or intangible, in one office within the Stale (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is sliueted; except that State law merely conforming to reenacting Federal law establishing a netional illing evetern does not constitute a aecond office for filing es designated by the laws of euch Stete; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to iten is situated, whenever the State has not by taw designeted one office which meets the requirements of aubparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Coof Columbia, if the property aubject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paregraphe (1) and (4), property shall be deemed to be situeted-(A) Real Property - In the case of real property, at its physical location: or

(B) Personal Property-In the case of personal property, whether tangible or inlangible, et the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, end the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securilles

Motor vehicles



(g) Refiling Of Notice.—For purposes of this section-

(1) General Rule, -- Unless notice of lien is refiled in the manner prescribed in paregraph (2) during the required refiling period, such notice of lien shall be treated as filed on the dete on which it is filed (in accordance with subsection (i) afterthe expiration of such refiling period.

(2) Place For Filing.—A notice of tien refiled during the required refilling period shall be effective only-

(A) H-

(i) such notice of Iten is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fect of refiling is entered and recorded in an index to the extent required by aubsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of Ben under subparagraph (A), the Secretary received written information for the mariner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of auch lien le also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—in the case of any notice of lien, the term "required refilling period"

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tex, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to euch regulationa as the Secretary may prescribe, the Secretary ehall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Setisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully eatlefied or

has become legally unenforceable; or
(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of euch time), and that is in accordance with euch requiremente relating to terme, conditions, and form of the bond and sureties thereon, es may be specified by such requietions

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### \_\_\_\_ Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien.-If e notice of lien has been filed pursuant to section 6323(f), the emount of the outstanding obligation secured by euch lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in auch property.

Department of the Treasury - Internal Revenue Service

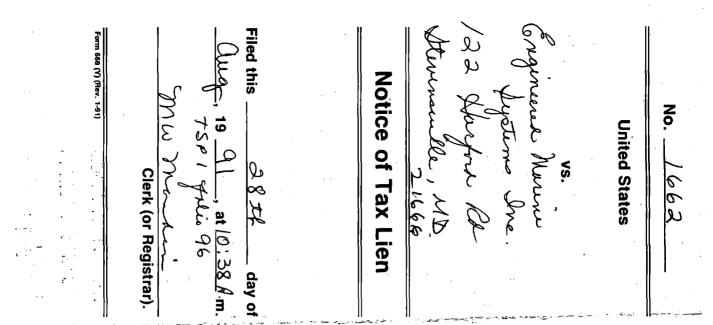
(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Interi	nal Revenue Laws
District	<u> </u>	Serial Numb	er	F	or Optional Use by Recording Office
ВА	LTIMORE		529120	130	ğ c
notice is giver assessed again liability has been favor of the Unithis taxpayer interest, and co	n that taxes st the following made, but lited States on for the amounts that may a		nd penalties) hemand for paymerefore, there is to property be and additional	ave been ent of this s a lien in longing to	RECEIVED COURT CLERK, CIRCUIT COURT 91 AUG 26 AH 10: 20 OUNTY
	T. 1 BOX HURCH HILI		ENCER JR.		VED COURT  AH IO: 20 E'S COUNTY
below, unless i shall, on the da	notice of lien is by following suc	RMATION: With respect refiled by the date give h date, operate as a certing INAL DATE IN	n in column (e), t ificate of release : CCL , (e) 뜻	this notice as defined **	
Kind of Tax	Tax Perlod Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	Unpald Balance of Assessment
1040 1040	12/31/84 12/31/85	216-48-7854 216-48-7854	8/12/85 5/19/86	9/11/95 6/18/96	1481.04 1419.58
		1 1 2 (2) (2) (3) 2 (3) (4) (4) (4) 3 (4) (4) (4) (4)	The second secon		
					1)
Place of Filing Original	. (		UNTY 21617	T Tota	2900.62
This notice was	s prepared and	signed at BALT	IMORE: MD.		, on this,
the ZOth da	y 8µgust	_ , 16/1			ų į
Signature	or s. Gar	dner	Title		CHF.CONTACT ACS
(NOTE: Certific	cate of officer autho	rized by law to take acknowled	gments is not essenti	al to the validity of	Notice of Federal Tax ilen

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Department of the Treasury - Internal Revenue Service

# Certificate of Release of Federal Tax Lien

District	<u> </u>	Serial Numb	er		For	Jse by Recording Office
D	ELAWARE/MAI	RYLAND	529120	130		
I certify that as of the internal all statutory ad taxes and addi notice of intern	to the following- Revenue Code had iditions. Therefor itions has been real revenue tax lies authorized to n	name taxpayer, the requireve been satisfied for the e, the lien provided by C eleased. The proper officers	rements of section taxes listed belowed to the section 6321 cer in the office August 26	on 6325 (a) ow and for for these where the		RECE CLERK, CIRO 96 JUN 13
Name of Taxpa	yer <sub>james &amp;</sub>	SHIRLEY A. SPEN	ICER JR.		·	RECEIV CIRCU N 13 F
	RT. 1 BOX CHURCH HIL					RECEIVED CLERK, CIRCUIT COURT 96 JUN 13 AM 10: 00 QUEEN ANNE'S COUNTY
COURT REC Liber n/a	ORDING INF Page n/a	ORMATION: UCC No. n/a	Serial No	i a	,	
Kind of Tax (a)	Tax Period Ended (b)	ldentifying Number (c)	Date of Assessment (d)	Last Da Refili <i>(e)</i>	ng	Unpaid Balance of Assessment (f)
1040 1040 *****	12/31/84 12/31/85 *****	216-48-7854	08/12/85 05/19/86 ******	09/11, 04/18, *****	796	1481.04 1419.58 *********
·				er (*		
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT		Total	\$ 2900.62
This notice was	prepared and si	gned atBALTI	MORE, MD			, on this,
the 20th day	of May	, 19 <u>_96</u> _				
Signature	Min .		Title	Chief,	SPf	



### Sec. 6321. Lien For Taxes

tf any person liable to pey any tax neglects or retuses to pey the same efter demand, the amount (including eny interest, additional emount, eddition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien tmposed by section 6321 shell erise at the time the assess-ment is made and shell continue until the liability for the amount so assessed (or a judgment ageinst the taxpayer arising out of such liebility) is setisfied or becomes unenforce-able by reason of lepse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The Ilen Imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment tien creditor until notice thereof which meets the requirements of subsection (f) has been filled by the Secretary.

### Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in sub-

section (a) shall be filed. (A) Under State Laws

(i) Real Property - In the case of real property, to one office within the Stete (or the county, or other governmental eubdivision), as designeted by the laws of such State, in which the property subject to the lien is situtated; and

(II) Personal Property-In the case of personel properly, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the tews of such State, in which the property subject to the lien ts siluated; except thet Siete taw merely conforming to reenacting Federal taw establishing e national filing system does not constitute e second office for filing as designated by the laws of such Stete; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the

State has not by law designated one office which meets the requirements of subperagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia - In line office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is silueted in the District of Columbia.

- Excerpts From Internal Revenue Code (2) Situs-Of Property Subject-To-Lien-For purposes-of peragrephs (1) and (4), property shell be deemed to be situated (A) Reel Property - in the case of real property, et its physical
  - (B) Personal Property-in the cese of personal property, whether tengible or intengible, et the residence of the laxpeyer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of e taxpayer whose residence is without the United Stetes shall be deemed to be in the District of Columbie

(3) Form - The form and content of the notice referred to In subsection (e) shall be prescribed by the Secretary. Such notice shall be velid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities



(g) Refiling Of Notice.—For purposes of this

- (1) General Rule.—Unless notice of tien is refiled in the manner prescribed in paregraph (2) during the required refiting period, such notice of lien shall be treated as filed on the date on which it is filed (to accordance with subsection (f) after the expiration of such refiling period.
- (2) Place For Filing.—A notice of lien refiled during the required refitting period shall be effective only-

(A) If-

- (i) such notice of tien is retiled in the office in which the prior notice of lien was filed, and
- (ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refling of notice of lien under subparagraph (A), the -Secretary-received written-informetion-(in the mannerprescribed in regulations issued by the Secretary) concerning a change in the taxpaver's residence. If e notice of such lien is elso filed in accordance with subsection (f) in the Stete in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period"

(A) the one-year period ending 30 days efter the expiration of 10 years efter the date of the assessment of the tax, end

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such requletione as the Secretary mey prescribe, the Secretary ehall Issue e certificate of release of any lien imposed with respect to any internal revenue tax not tater than 30 days after the dey

(1) Liability Satisfied or Unenforceable - The Secretary tinds that the liability for the amount assessed, together with alt interest in respect thereof, has been fully setisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by htm a bond that is conditioned upon the payment of the amount assessed, logether with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that le in accordance with such requirements relating to terms, conditions, and form of the bond and surelies thereon, as may be specified by such

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien.-If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such tien may be disclosed to any person who furnishes estisfactory written evidence that he has a right in the property subject to such lien or intende to obtain e right in such property.

70

Department of the Treasury - Internal Revenue Service

(Nev. candary 1991)	NOTICE	e of rec	ierai i a	ix Lien Un	aer inter	nai He	venue Laws	<u> </u>
District			Serial Numb	er		For Optional	Use by Recording Off	ice (
E	BALTIMORE,	MD		529120	1036			
notice is give assessed agai liability has be favor of the U this taxpayer Interest, and o	y sections 6321 en that taxes inst the followir een made, but nited States on for the amou	(including ng-named ta it remains ( all property int of thes accrue.	Interest an xpayer. De unpaid. The and rights e taxes, a	nd penalties) he mand for paymerefore, there is to property be and additional	nave been ent of this s a lien in longing to penalties,		RECEIVED COURT COURT OF AUG 28 AM IO: 38	š -
Name of Taxpay	yer ENGINE	ERED MAR	(INE SYS	TEMS INC ,	a CORPOR	RATION	COURT ID: 38	(
Residence	122 HARFOR STEVENSVIL		21666	·				· .
below, unless	RELEASE INFO notice of lien is day following such	refiled by th	e date giver	n in column (e),	this notice			
Kind of Tax	Tax Period Ended (b)	ldentifylng		Date of Assessment (d)	Last Day for Refilling		Jnpaid Balance of Assessment	(
941	12/31/88	50 <u>-15</u>	iø4822	Ø2/26/9Ø	Ø3/28/2	10	2905.48	(
941	Ø6/3Ø/89		024822 04822	Ø4/16/9Ø	Ø5/16/0	l l	8923.22	
941	Ø9/3Ø/89		iø4822	Ø4/16/9Ø	Ø5/16/2		5743.44	
941	12/31/89		5Ø4822	Ø6/25/9Ø	Ø7/25/9		4731.37	(
941	Ø3/31/90		iø4822	04/29/91	Ø5/29/Ø		1341.34	
941	Ø9/3Ø/9Ø		Ø4822	Ø4/22/91	Ø5/22/9		580.85	
941	12/31/90		Ø4822	Ø4/22/91	Ø5/22/Ø	I	215.62	,
941	Ø3/31/91		iø4822	Ø6/24/ <b>9</b> 1	Ø7/24/8	I	102.20	1.2
940	12/31/88		iø4822	02/26/90	~ø3/28/£	I	62.60	
940	12/31/89		iø4822	Ø7/23/9Ø	Ø8/22/0		53.82	•
<b>4</b>				. 1986 일본 - 그는 1111 년, 1111 년,	<u>-</u>			'- <del>'</del> 7
Place of Filing		<del></del>						
# 	CLERK QUEEN	OF THE ANNE'S EVILLE,	COUNTY	COURT	Tota	al \$	28860.14	
This notice wa	as prepared and	signed at _	BALTI	MORE, MD	· 		, <b>o</b> n	this,
the <u>19th</u> d	lay of August	_ , 19 <u>_ 91</u>						(
Signature for	K. STERLI	NG NG		Title		EVENUE 2-Ø1-35	OFFICER 30	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 71-466, 1971 - 2 C.B. 409)

**United States** 

VS.

# Release of Tax Lien

Filed this		day of
<u> </u>	, 19	М
and proper entry made in		
Book No		, page
		Clerk (or Registrar).
9		

Form 668(Z)

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Department of the Treasury - Internal Revenue Service

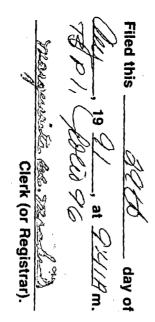
(Rev. April 1984)

± U.S. GOVERNMENT PRINTING OFFICE: 1993—312-746/70412

E.I. NO. 25-0501000

# Certificate of Release of Federal Tax Lien

ristrict		Seriai Number			For Opin	onal Use by Hecording Office
В	ALTIMORE, M	a d	5291200	036		
(a) of the Internifor all statutory these taxes and the notice of interpretation of taxes and additional taxes and	al Revenue Code additions. There additions has be ternal revenue tax thorized to note the lons.	named taxpayer, the requirement taxpayer, the requirement fore, the lien provided len released. The proper tilen was filed onne books to show the released.	he taxes listed be by Code section ( officer in the offic August 2용 ease of this lien fo	low and 6321 for e where or these	ATION	RECEIVED COURT COURT CLERK, CIRCUIT COURT 92 DEC ~9 AM II: 09
esidence	122 HARFORD	· RD				VED UIT COURT AM II: 09
ę	STEVENSVILL	E, MD 21666				77
COURT RECO Liber n/a	ORDING INFO Page n/a	RMATION: UCC No. n/a	Serial No. 1662	•		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day Refilin		Unpaid Balance of Assessment (f)
941 941	12/31/88 06/30/89	52-1504822 52-1504822	02/26/90 04/16/90	03/28 05/16	/00	2905.48 8923.22
941 941 941	09/30/89 12/31/89 03/31/90	52-1504822 52-1504822 52-1504822	04/16/90 06/25/90 04/29/91	05/16. 07/25. 05/29.	/00	9943.64 4731.37 1341.34
941 941 941	09/30/90 12/31/90 03/31/91	52-1504822 52-1504822 52-1504822	04/22/91 04/22/91 06/24/91	05/22. 05/22. 07/24.	/01	580.85 215.62 102.20
940 940 *****	12/31/88   12/31/89 ******	52-1504822 52-1504822 *******	02/26/90 07/23/90 *******	03/28. 08/22. *****	700	62.60 53.82 ******
						-
ace of Filing	CL FRK	OF THE CIRCUIT	COURT	Tota	ni \$	
	QUEEN	ANNE'S COUNTY	617			28860.14
his certificate v	vas prepared and	signed atEALTI	MORE, MD			, on t
ne <u>Зг∃</u> day	of <u>December</u> ,	19 <u>92</u> .				
lgnature		A Stanzadi	Title	Chief,	SPf	



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S

United States

### Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

11178

If any person liable to pay any tax neglects or reluses to pay the same after demand, the amount (including any interest, edditional emount, eddillon to tax, or assessable together with any costs thei may eccrue in addition thereto) shall be eilen in favor of the United States upon all property and righte to property, whether real or personal, belonging to

### Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by lew, the lien imposed by section 6321 shall arise at the time the assessment le mede and shall conlinue until the liability for the emount so assessed (or a judgment egainst the taxpeyer arising out of such liebility) is settlefied or becomes unenforce-eble by reason of tepse of time.

### Sec. 6323. Validity and Priority Against Cértain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judament Lien Creditors. - The lien Imposed by section 6321 shall not be velid as egainst any purchas-

er, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### m Place For Filing Notice: Form.—

(1) Piece For Filing - The notice referred to in subsection (e) shell be flied-

(A) Under State Laws
(i) Reel Property - In the case of reel property, in one office within the State (or the county, or other. governmental subdivision), es designeted by the taws of such State, in which the property subject to the lien is situteted; end

(ii) Personal Property in the case of personal properly, whether tangible or inlangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such Stete, in which the property subject to the lien is sliueled; except that Stete lew merely conforming to reenecting Federal law establishing e netional filing system does not constitute e second office for filing

as designated by the lews of such Stele; or (B) With Clerk Of District Court-in the office of the clerk of the United Steles district court for the judicial district in which the property subject to iten is situeted, whenever the State has not by lew designated one office which meets the requirements of subperagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columble - in the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Reel Property - In the case of reel property, at ite physical location: or

(B) Personal Property-in the case of personal property, whether tangible or intangible, et the residence of the taxpayer at the I/me the notice of tien is flied.

For purposes of peregraph (2) (B), the residence of e corporation or pertnership shall be deemed to be the place et which the principal executive office of the business is located, and the residence of e taxpayer whose residence is without the United States shell be deemed to be in the District of Cotumbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding eny other provision of lew regarding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securilies
- Molor vehicles
- Personal property purchase



(g) Heriling Of Notice.—For purposes or unis

(1) General Rule.—Unless notice of ilen is reftied in the menner prescribed in paragraph (2) during the required refiling period, such notice of ilen shall be treated as filed on the dete on which it is filed (in eccordance with subsection (f) efter the expiretion of such refiling period.

(2) Place For Filing .- A notice of lien refiled during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(II) In the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), end

(B) In any case in which, 90 days or more prior to the date of a refliling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretery) concerning e change in the taxpeyer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of eny notice of lien, the term "required refilling period" теаль-

(A) the one-year period ending 30 days efter the expiration of 10 years efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of tien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such requlations as the Secretary may prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 deve efter the day

(1) Liability Setisfied or Unenforceable - The Secretary finds that the liebility for the emount assessed, together with ell interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the emount assessed, together with all interest in respect thereof, within the time prescribed by tew (including any extension of such time), and thet ie in accordance with such requirements relating to terms, conditions, and form of the bond and surettes thereon, as may be specified by such requietions.

Sec. 6103. Confidentiality and Disclosure of Returns and Return-Information.

### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding tien,-if a notice of iten has been fited pursuant to section 8323(f), the emount of the outstanding obligation secured by such tien mey be disclosed to any person who furnishas satisfactory written evidence that he has e right in the property subject to such tien or intends to obtain e right in such property.

(Rev. January 1991)

(7)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District		Serial Numb	er		For Option	nal Use by Recording Office
В	ALTIMORE,	MD	529121	236		
notice is give assessed agai liability has be favor of the Ut this taxpayer	en that taxes inst the following een made, but nited States on for the amounts that may	i, 6322, and 6323 of the (Including interest are ing-named taxpayer. De it remains unpaid. The all property and rights int of these taxes, a accrue.	nd penalties) hemand for paymerefore, there I s to property be	nave been ent of this s a lien in longing to		RECEIVED COURT CLERK, CIRCUIT COURT 91 AUG 29 AM 9: 41
vanio or raxpa	YOU MARLEY	E I HOMPSON				COURT 9: 4.1
	PO BOX 339 GRAYSONVIL	LE, MD 21638-0	339			TTY RT
below, unless	s notice of lien is day following suc i).	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e), lficate of release	this notice as defined		<u></u>
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day 1 Refiling (θ)		Unpaid Balance of Assessment
1040	12/31/89	577-56-6476	Ø9/17/9Ø	10/17/	<b>,</b> ២២	1559.42
						4.4
		•				
		to the work of the control of the co				
			Calvertic S			ş
Place of Filing			<u> </u>	<u> </u>		· · · · · · · · · · · · · · · · · · ·
<b>3</b>	CLERK QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	То	tal \$	1559.42
This notice wa	as prepared and	signed at <u>BALTI</u>	MORE, MD			, on this,
the <u>22nd</u> d	lay of <u>August</u>	, 19 <u>91</u>				1 -
Signature for	1 6-10-10	farts AC			MANAGES	
	ficate of officer autho 466, 1971 - 2 C.B. 40	rized by law to take acknowled 9)	gments is not essenti	al to the validity	of Notice of	Federal Tax IIen Form <b>668 (Y)</b> (Rev. 1-91)

United States

' VS.

# Release of Tax Lien

Filed this \_\_\_\_\_\_\_ day of \_\_\_\_\_\_\_, 19\_\_\_\_\_\_\_\_M., and proper entry made in \_\_\_\_\_\_\_ Book No. \_\_\_\_\_\_, page \_\_\_\_\_\_\_\_

Form 668(Z)

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Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

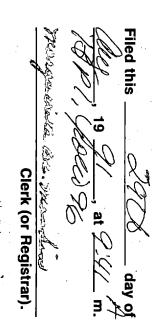
District

# **Certificate of Release of Federal Tax Lien**

For Optional Use by Recording Office

Serial Number

I certify that as (a) of the internation all statutory these taxes and the notice of int 19, is aut taxes and additional additional and a statement of the taxes and additional and a statement in the stat	al Revenue Code additions. There additions has be ernal revenue ta horized to note t lons.  THARLEY E	named taxpayer, the required have been satisfied for the fore, the lien provided been released. The proper killen was filled on	he taxes listed be by Code section ( officer in the offic August 29	on 6325 low and 6321 for e where	RECEIVED COURT CLERK. CIRCUIT COURT 93 MAR 25 AM 9: 58
	O BOX 339 RAYSONVILL	E, MD 21638-03	339		
COURT RECO Liber n/a	RDING INFO Page 96	RMATION: UCC No. n/a	Serial No. 1663		
Kind of Tax	Tax Period Ended	Identifying Number	Date of Assessment	Last Day f	of Assessment
(e) 1040	(b) 12/31/89	(c) 577-56-6476	(d) 09/17/90	(e) 10/17/0	00 1559.42
Place of Filing		L		<u> </u>	<del>-                                    </del>
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 216		Total	\$ 1559.42
This certificate w			10RE, MD		, on th
Signature		and the and property of	Title		
	_	4 11 ()		Chief, S	SPf



otice of Tax Lien

red K. Dele

S

ited States

1994

### **Excerpts From Internal Revenue Code**

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demend, the amount (including any interest, additional amount, eddition to tax, or assessable penalty, together with any costs that may eccrue in addition thereto) chall be a lien in favor of the United States upon ell property and righte to property, whether real or personal, belonging to euch person.

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the ilen imposed by section 6321 shall arise at the ilme the assessment is made and shall continue until the lisbility for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

# Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impos-

ed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic'e lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### (f) Place For Filling Notice; Form.—

(1) Place For Filing - The nolice referred to in subsection (e) shall be filed

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such Stete, in which the property subject to the lien is situated; and

(ii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property subject to the lien is situeted; except that State lew merely conforming to reenacting Federal lew establishing a national filing system does not constitute a second office for filing as designated by the lews of such State; or (B) With Clerk Of District Court-in the office ot the

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

requirements of subparegraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, If the property aubject to the lien is situated in the District of Columbia. (2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United Stales shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles
  - \_\_Personal\_property\_ourchased\_at\_retail



Lien # 1664

(g) **Refiling Of Notice.**—For purposes of this section-

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paregraph (2) during the required refiling period, euch notice of lien shalt be treated as filed on the date on which it is filed (in accordance with eubsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period ehall be effective only-

(A) If-

(i) such notice of tien is reflied in the office in which the prior notice of tien was filed, and

(ii) in the case of real property, end the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if enough of such lien le also filled in accordance with aubsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of tien, the term "required refilling period" means.

(A) the one-yeer period ending 30 days after the expiration of 10 years efter the dete of the assessment of the tax, and

(B) the one year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

# Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.

(1) Liability Satisfied or Unenforceable - The Secretary finds thet the (liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Seoretary and eccepted by him a bond that is conditioned upon the payment of the emount assessed, together with ell interest in respect thereof, within the time prescribed by law (including any extension of euch time), and that is in accordance with such requirements relating to terms, conditione, and form of the bond and eureties thereon, as may be specified by such regulations.

# Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding iten, if a notice of iten has been filled pursuant to section 6323(f), the amount of the outstanding obligation secured by such iten may be disclosed to any person who furnishes satisfectory written evidence that he has a right in the property subject to such iten or intende to obtain a right in such property.

7Ø

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	of Federal Ta	x Lien Un	der Inte	rnal Rev	enue Laws	
District	<del></del>	Serial Numb	er	_	For Optional L	Ise by Recording Offic	c <del>o</del>
BAL	TIMORE,	MD	529121	3Ø7			
notice is given assessed agains liability has bee favor of the Unit	that taxes It the followin In made, but In the amou	, 6322, and 6323 of th (including interest ar ig-named taxpayer. De it remains unpaid. The all property and rights nt of these taxes, a accrue.	nd penalties) hemand for paymerefore, there is to property be	nave been ent of this s a lien in longing to	QUEEN ANNE'S COUNTY	RECEIV. CLERK, CIRCUI	
	FDWARD T 1 BOX 4 ARCLAY, M				E'S COUNTY	IVED COURT	
below, unless no	otice of lien is	RMATION: With respect refiled by the date given a date, operate as a certi	n in column (e),	this notice 🤚			<b>,</b>
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refilling (e)		npaid Balance f Assessment (f)	• .
1040	12/31/90	220-78-3208	Ø5/2Ø/91	Ø6/19/	Ø1	2 <b>9</b> 76.10	
		Services (Services) Services (Services) Services (Services)	Construction of the second of				{-1
			A	•••			
Place of Filing		ANNE'S COUNTY	COURT	Tot	al \$	2976.10	
This notice was	•		MCRE, MD			, on t	this,
Signature for I		AC		5	HF.CONTA 2-01-049	1	_

**United States** 

vs.

# **Release of Tax Lien**

Department of the Treasury - Internal Revenue Service

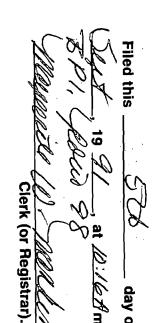
(Rev. April 1984)

☆ U.S. GOVERNMENT PRINTING OFFICE: 1991 282-042/41582

# Certificate of Release of Federal Tax Lien

District	<del></del>	Serial Number			For Opt	ional Use by Recording Office
B	ALTIMORE, N	MD	529121	309		
(a) of the Internation for all statutory these taxes and the notice of international control of the control of	al Revenue Code additions. There additions has be ernal revenue tax horized to note the ions.	he books to show the rele	ne taxes listed be by Code section ( officer in the offic August 29	low and 5321 for e where		CLERK, CIRCUIT COURT 92 JUL 29 AM 10: 55
Residence	RT 1 BOX 4	7-1	<del></del>			IVED OURT COURT AM 10: 55
COURT REC Liber n/a	ORDING INF( Page 96	ORMATION: UCC No. n/a	Serial No 1664	• ·		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment	Last Day Refilin		Unpaid Balance of Assessment
1040	12/31/90		05/20/91	06/19		2976.10
Place of Filing			·			
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tota	\$	2976.10
This certificate w	as prepared and	signed at BALTI	MORE, MD			, on thi
the <u>23rd</u> day o	of <u>July</u> ,	19 <u>92</u>	٠ ـ			
Signature	P.M.	0	Title	Chief	SPf	
(NOTE: Certificate of C.B. 409)	of althorized by law	o sacknowledgements is not e	ssential to the validity of	Certificate of R	elease of Fede	eral Tax Lien Rev. Rul. 71-466, 1971-2

CAT. NO. 60026I



United

States

### **Excerpts From Internal Revenue Code**

3 (Rev

### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the earne efter demand, the amount (including any interest additional amount, addition to tax, or assessable penalty together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to

### Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assess-ment is made and shall continue until the liability for the almount so assessed (or a judgment against the laxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Cértain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. - The Ilen Impos-

ed by eaction 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment ilen creditor until notice thereof which meets the requirements of subsection (i) has been filed by the Secretary.

### (1) Place For Filling Notice; Form.-

(1) Place For Filling - The notice referred to in subsection (a) shall be filed-(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such Stete, in which the property subject to

the lien is situtated; and
(ii) Personal Property-in the case of personal property, whether langible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merety conforming to reenecting Federal law establishing a national filing

system does not constitute a second office for filling as designated by the lawe of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district n which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Co-

Numble - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situa Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be altuated-(A) Real Property - in the case of real property, et its physical location; or

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ax

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(B) Personal Property-In the case of personal property, whether tangible or intangible, at the residence of the taxpayer et the time the notice of lien is filed.

For purposes of paragraph (2) (B), the reeldence of a corporation or partnership shall be deemed to be the place et which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shalt be valid notwithstending any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Motor vehicles

Lien#

(g) Refiling Of Notice. - For purposes of this

(1) General Rule.—Unless notice of Ilen is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the dete on which it is filed (in accordance with subsection (f) after the expiration of such refilling period.

(2) Place For Filing.—A notice of then refitted during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of ilen was filed, and

(II) In the case of real property, and the fact of refilling le entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is eleo filed in accordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period"

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the

(B) the one-year period ending with the expiretion of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall Issue e certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, logether with ell interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted There is furnished to the Secretary and eccepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest In respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond end surettes thereon, as mey be specified by euch regulatione

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien,-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to euch lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)

# Notice of Federal Tax Lien Under Internal Revenue Laws

<u> </u>	HOUICE	or reactar re	IN EIGH OH		al nevellue Laws
District		Serial Numb	er	For	Optional Use by Recording Office
Bi	ALTIMORE, i	מא	529122	173	·. 1
notice is give assessed agai liability has be favor of the U this taxpayer	en that taxes nst the followir een made, but nited States on for the amou	, 6322, and 6323 of the (including interest are ing-named taxpayer. De it remains unpaid. The all property and rights into f these taxes, a accrue.	nd penalties) hemand for paymerefore, there is to property be	ave been ent of this s a lien in longing to	RECEIVED CLERK, CIRCUIT COURT 91 SEP - 5 AM 10: 16 QUEEN ANNE'S COUNTY
					411 91 13
	RR 1 BOX 1 QUEENSTOWN		1		
below, unless	notice of lien is day following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e), i	this notice	Unpaid Balance of Assessment
(a)	(b)	(c)	(d)	(e)	(f)
1040	12/31/89	218-42-4540	Ø1/Ø7/ <del>9</del> 1	Ø2/Ø6/Ø1	991Ø.44
		·			
		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(v.)		
					1
Diago of Filips	<u> </u>				
Place of Filing					
Place of Filing		ANNE'S COUNTY	.617	Total	\$ 9910.44
	QUEEN	ANNE'S COUNTY EVILLE, MD 21	· •	Total	\$ 9910.44 , on this,
This notice wa	QUEEN CENTR	ANNE'S COUNTY EVILLE, MD 21 signed at BALTI	617	Total	7710.44

United States

VS.

# Release of Tax Lien

iled this		day of
<u> </u>	, 19	M.,
and proper entry r	made in	
Boo	ok No, pa	ge

Clerk (or Registrar).

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

Form 668(Z)

Certificate of Release of Federal Tax Lien

District		Serial Number	For Optional Use by Recording Office
	BALTIMORE, MD	529122173	_
(a) of the informal state these taxes the notice	nternal Revenue Code have be utory additions. Therefore, the a and additions has been releas of internal revenue tax lien was is authorized to note the books	en satisfied for the taxes listed below and lien provided by Code section 6321 for sed. The proper officer in the office where a filled on	RECEIVED CLERK, CIRCUIT C 91 SEP 16 AM IO QUEEN ANNE'S COI
Name of Tax	OPAYOR WARREN F BASSL	ER	/ED IT COURT IM IO: 14 S COUNTY
Residence	RR 1 BOX 146A	<del></del>	

Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling	Unpaid Balance of Assessment (1)
1040	12/31/89	218-42-4540	01/07/91	02/06/01	9910.44 ********
	·				
	,				
Place of Filing	i i	OF THE CIRCUIT	COURT	Total \$	9910.44

CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617

9910.44

S. Carlotte and Car	BALTIMORE, MD	
This certificate was prepared and signed at	BHLITHUKE, HO	 , on this,

the 12th day of September 19 91

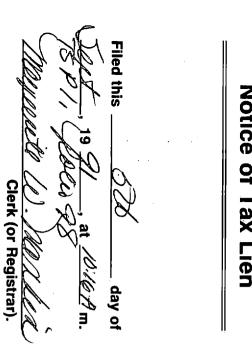
Signature

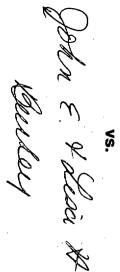
# U.S.GPO:1988-0-202-019/85956

Title

Chief, SPf

(NOTE: Certificate of Officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)





States

### **Excerpts From Internal Revenue Code**

### Sec. 6321. Lien For Taxes

If any person liable to pey any tax neglects or refuses to pey the same efter demend, the amount (including any interest, additional amount, addition to tax, or assessable penelty, together with any costs that may accrue in addition thereto) shall be e lien in fevor of the United Stetes upon ell property and rights to property, whether reel or personal, belonging to

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien Imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the démount so assessed (or e judgment against the laxpeyer erising out of such liebility) is satisfied or becomes unenforceable by reeson of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen Impos

ed by section 6321 shall not be valid as against eny purchas er, holder of e security interest, mechanic's lienor, or judg ment lien craditor until notice thereof which meets the require ments of subsection (f) has been filed by the Secretary.

### ღ Place For Filing Notice: Form.-

(1) Piece For Filling - The notice referred to in suf-(A) Under State Lews

(i) Real Property In the case of real property, in one office within the Stele (or the county, or other governmental subdivision), as designated by the lews of such Stete, in which the property subject to the tien is situteted, and

(ii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental aubdivision), as designeted by the lews of such State, in which the properly subject to the lien is situated; except that State lew merely conforming to reenacting Federal lew establishing a netional filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United Stetes district court for the judicial district in which the property subject to lien is situeted, whenever the State has not by lew designated one office which meets the

requirements of subparegreph (A), or (C) With Recorder Of Deeds Of The District Of Columble - in the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situeted in the District of Columbia,

(2) Situs Of Property Subject To Lien . For purposes of peregrephs (1) end (4), property shall be deemed to be situeted-(A) Reel Property - In the case of real property, et its physical location: or

(B) Personal Property-In the case of parsonal property, whether tangible or intengible, et the residence of the taxpeyer et the time the notice of tien is filed.

For purposes of paragraph (2) (B), the residence of e corporation or pertnership shall be deemed to be the piece et which the principel executive office of the business to located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia

(3) Form - The form and content of the notice referred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of tew regarding the form or content of a notice of tien

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Sécurities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule. —Unless nolice of lish is refiled in the menner prescribed in paragraph (2) during the required refilling period, such notice of tien shall be treated as filed on the date on which it is filled (in eccordence with subsection (f) efter the expiretion of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refilling period shall be effective only-

(A) If-

(i) such notics of lien is reflied in the offics in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fect of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpaver's residence. If a notice of such lien is also flied in accordence with subsection (f) in the State in which such residence is

(3) Required Reflling Period.—in the case of eny notice of tien, the term "required refiling period"

(A) the one-yeer period ending 30 days efter the expiretion of 10 years efter the date of the assessment of the lax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refiling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(8) Release Of Lien.—Subject to such reguletions as the Secretary may prescribe, the Secretary shall issue e certificate of retease of any tien imposed with respect to any internal revenue tax not leter than 30 days after the day on which -

(1) Liability Satisfied or Unsnforceable - The Secretary finds that the liability for the emount assessed, together with all interest in respect thereof, has been fully satisfied or

has become legelly unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as mey be epecified by such

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding iten, if a notice of tien has been filed pureuant to section 6323(f), the emount of the outstanding obligetion secured by such item mey be disclosed to any person who furnishes setisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

Viotriot	1 1 2 110	e ot hederal la	ax Lien un	ider inte	rnal Revenue Laws
istrict		Serial Numb	per		For Optional Use by Recording Office
B	ALTIMORE, I	MD	529122	ø72	
notice is give assessed agal llability has be favor of the Ur this taxpayer	en that taxes nst the followir een made, but nited States on for the amouststate that may	I, 6322, and 6323 of the (Including Interest armg-named taxpayer. Defit remains unpaid. The all property and rights unter of these taxes, a accrue.	nd penalties) hemand for paymerefore, there is to property be and additional	nave been lent of this is a lien in clonging to	RECEIVED COURT CLERK, CIRCUIT COURT 91 SEP -5 AM 10: 16
	5 MONROE C STEVENSVILI		234	-	COURT 10: 16 COUNTY
below, unless shall, on the d in IRC 6325(a	notice of lien is lay following suc.).  Tax Perlod Ended	RMATION: With respect refiled by the date give h date, operate as a certification of the second seco	Date of Assessment	this notice as defined Last Day fo Refiling	of Assessment
(a) 1 Ø 4 Ø	<i>(b)</i> 12/31/90	(c) 216-80-9196	(d) Ø5/27/91	<u>(e)</u> Ø6/26/9	(f) (31) 4324.24
					•
				•.	
			To a second	د ا	
		in the second se			<u></u>
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tot	al \$ 4324.24
<u> </u>	QUEEN	ANNE'S COUNTY EVILLE, MD 21	617	Tot	al \$ 4324.24 , on this,
	QUEEN CENTRI	ANNE'S COUNTY EVILLE, MD 21 signed atBALTI	617	Tot	4324,24

**United States** 

VS.

# **Release of Tax Lien**

Form 668(Z)

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Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

# Certificate of Release of Federal Tax Lien

(Nev. April 1804)	1	Certificate of r	icicase ui i	cuciai i	ax Licii
District	<del></del>	Serial Numbe	·r		For Optional Use by Recording Office
ВА	LTIMORE, M	מו	5291220	72	
(a) of the Internation all statutory these taxes and the notice of int	al Revenue Code additions. There additions has be ernal revenue ta thorized to note t	named taxpayer, the req have been satisfied for efore, the lien provided en released. The proper k lien was filed on he books to show the re	the taxes listed be by Code section ( officer in the offic September (	low and 6321 for e where	CLE 93:
ame of Taxpaye	JOHN E &	LISA A BURKEY			RECEI CLERK, CIRC 93 MAR 25 OUEEN ANN
	MONROE CT TEVENSVILL RDING INFO	E, MD 21666-9	234		RECEIVED COURT CLERK, CIRCUIT COURT 9: 58
Liber n/a	Page n/a	UCC No.	Serial No. 1666		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment	Last Day t Refiling	
1040	12/31/90	216-80-9196	05/27/91	06/26/	01 4324.24
Place of Filing					
ave or rilling	CLERK	OF THE CIRCUIT	COURT	<b>T</b> _1-1	

This certificate was prepared and signed at BALTIMORE, MD, on this,

21617

the 18th day of March , 19 93

QUEEN ANNE'S COUNTY

MD

CENTREVILLE,

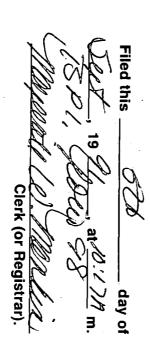
Signature

Title

Chief, SPf

(NOTE: Certificate of officer authorized by Left to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

4324.24



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United States

### **Excerpts From Internal Revenue Code**

868 (Y) (Rev.

Sec. 6321. Lien For Taxes

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### <sub>(i)</sub> Place For Filing Notice; Form.-

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(B) With Clerk Of District Court-in the office of the

clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

requirements of subparagraph (A), or
(C) With Recorder Of Deeds Of The District Of Coof Columbia, if the property subject to the lian is situated in the District of Columbta.

(2) Silus Of Property Subject To Lien - For purposes of paragraphs (1) end (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property-In the case of personal property, whether tangible or intangible, et the residence of the taxpayer et lie time the notice of lien is illed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be veild notwithstanding any other provision of law regarding the form or content of a notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of tien shall be treated as filed on the dete on which it is flied (in accordance with subsection (f) after the expiration of auch refiling period.

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(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

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(B) the one-year period ending with the expiration of 10 years after the close of the preceding required retiling period for such notice of lien.

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(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and suretles thereon, as may be specified by such

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(i) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if a notice of lian has been filled pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidance that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

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# Notice of Federal Tax Lien Under Internal Revenue Laws

(Nev. January 1991)	Notice	e of Federal 18	ax Lien on	der interi	iai neveilue	Laws
District	•	Serial Numb	per	Fo	or Optional Use by Reco	rding Office
В	ALTIMORE, I	MD	529122	255		1 %
notice is give assessed agai liability has be favor of the Un this taxpayer	en that taxes nst the following the following the made, but nited States on for the amounts that may	I, 6322, and 6323 of the (including interest and ing-named taxpayer. Do it remains unpald. The all property and rights into for these taxes, a accrue.  BARBARA JOWE	nd penalties) hemand for paymerefore, there is to property be and additional	nave been lent of this s a lien in longing to	91 SEP -5 AM 10: 17 QUEEN ANNE'S COUNTY	RECEIVEI CLERK, CIRCUIT
					OUNTO : I	COURT
	P O BOX 16 CHURCH HIL		.65		7	<b>₩</b>
below, unless	notice of lien is day following suc	RMATION: With respect refiled by the date give h date, operate as a cert	en in column (e),	this notice	Unpald Bala	2009
Kind of Tax (a)	Ended (b)	Identifying Number	Assessment (d)	Refiling (e)	of Assessm	
1040	12/31/89	415-60-6718	Ø5/21/9Ø	Ø6/2Ø/Ø0	3409	7.42
	·					11
				· · ·		
- ****					; ·	Ж. Е
Place of Filing		ANNE'S COUNTY	COURT	Total	\$ 34%	7.42
This notice we	as prepared and	signed atBALTI	IMORE, MD			, on this,
the <u>29th</u> d	lay of <u>ugust</u>	_ , 19 _ <del>91</del>				r #
Signature for	Ruchan	L'Russel AC	Title	MAM	NAGER	
(NOTE: Certi	ficate of officer autho	rized by law to take acknowled	igments is not essent	al to the validity of N	Notice of Federal Tax lien	<del></del> ,

FYC + BAKBARA J

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BUERN ARNES COUNTS, SEA.

I HEA TAX CERTIFY TELL.

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THERE IS A SOUTH FOR QUEEN ENGINEED FOR QUEEN ENGINEED FOR CHILDREN

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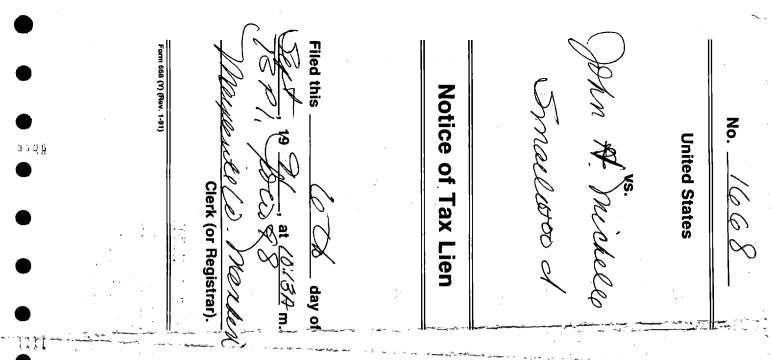
Form 668(Z) 2282 (Rev.8-97)

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Department of the Treasury - Internal Revenue Service

# **Certificate of Release of Federal Tax Lien**

District		Serial Nui	mber		For Use by Recording Office
DELAWARE-I	MARYLAND		529122255		
of the Internal additions. The additions has Internal revent	Revenue Code have refore, the Ilen probeen released. The tax Ilen was filed its authorized to read additions.	I taxpayer, under the ras satisfied the taxes rovided by Code section by the proper officer in Septimber to shoot the books to shoot BARBARA J OW	s listed below and tion 6321 for thes the office where the tember 05 ow the release of	all statutory e taxes and ne notice of	RECEIVED CLERK, CIRCUIT COUR 99 APR -8 AMII: 37
	P O BOX 165 CHURCH HILL	, MD 21623-01	65		IVED BUT SOURT AHII: 37
ber Page ( /a n/a		ORDING INFORM rial No. 57	·		
Kind of Tax T	ax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day fo Refiling (e)	
· · · · · · · · · · · · · · · · · · ·	•		05/21/1990 *******	06/20/2000 *******	3409.42
Place of Filing	QUEEN A	DF THE CIRCUI ANNE'S COUNTY VILLE, MD 216		То	stal \$ 3409.42
	prepared and si	igned atBalt	imore, MD		, on this,
Signature	alla	-	Title Chi e	ef, SPf	



### **Excerpts From Internal Revenue Code**

### Sec. 6321. Lien For Taxes

If any person liable to pay any lax neglects or refuses to pay the seme after demand, the amount (including eny interest, edditional amount, addition to tax, or assessable penalty, together with eny costs that may accrue in addition theretos shell be a lien in fevor of the United States upon all properly end rights to property, whether real or personal, belonging to auch person.

### Sec. 6322. Period Of Lien.

Unless another date is specificelly fixed by law, the iten imposed by section 6321 shall arise at the time the assess ment is made and shall continue until the liability for the amount so assessed for e judgment ageinst the laxpever arising out of such liability) is setisfied or becomes unenforceable by reeson of lepse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as against eny purcheser, holder of a security interest, mechanic'e lienor, or judgment ilen creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### O Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in subsection (e) shall be filed-

(A) Under State Lews
(i) Real Property - In the cese of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such Stele, in which the property subject to the lien is situteted; end

(ii) Personal Property-in the case of personal property, whether tengible or intengible, in one office within the Stele (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the properly subject to the tien is situeted; except thet State lew merely conforming to reenacting Federel lew establishing a national filing system does not constitute a second office for filling es designated by the lews of such State; or

(B) With Clerk Of District Court-In the office of the clerk of the United Stetes district court for the judicial district in which the property subject to lien is situeted, whenever the Stete has not by law designeted one office which meets the

requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Cofumbla - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situated in the District of Columbie.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be sliuated-(A) Reel Property - In the case of real property, at its physical location; or

(B) Personal Property-In the case of personal property, whether tangible or inlangible, at the residence of the taxpayer at the Ilme the notice of lien is filed.

For purposes of peragraph (2) (B), the residence of e corporetion or pertnership shall be deemed to be the piece et which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretery, Such notice shall be valid notwithstanding any other provision of law regerding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refilling period, such notice of iten shall be treated as filed on the dete on which it is filed (in eccordance with subsection (f) efter the expiration of such refiling period.

(2) Place For Filing.—A notice of the refiled during the required refiling period shall be effective only-

(A) If-

(I) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fect of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the menner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if e notice of such lien is also filed in accordance with subsection (f) In the State in which such residence is

(3) Required Refiling Period.—In the case of eny notice of lien, the term "required refiling period"

(A) the one-year period ending 30 days efter the expiration of 10 years efter the dete of the essessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

### Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such reguletions es the Secretary mey prescribe, the Secretary shall seue e certificate of releese of any flen imposed with respect to any internal revenue tax not later than 30 days efter the dev

(1) Liability Setisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or hes become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and suretiee thereon, as mey be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if a notice of lien has been filed pursuant to section 6323(f), the emount of the outstanding obligetion secured by such lien mey be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such ilen or intende to obtain e right in such property.



70

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fe	ederal Ta	ıx Lien Un	der inte	rnal R	evenue Laws	
District	· · · · · · · · · · · · · · · · · · ·		Serial Numb	oer		For Option	al Use by Recording Office	<del>-</del>
B	ALTIMORE,	MEI		529122	:392			Jan
notice is give assessed agai liability has be favor of the Un this taxpayer	y sections 6327 en that taxes Inst the following een made, but nited States on for the amou	(including ng-named it remains all proper int of the	interest ar taxpayer. De unpald. The ty and rights	nd penalties) is mand for paymerefore, there to to property be	nave been nent of this is a lien in elonging to		RECEIVED CLERK, CIRCUIT COURT 91 SEP -6 AN IO: 13 OUEEN ANNE'S COUNTY	
Name of Taxpay	yer JOHN &	MICHEL	LE SMALL	MOOD		:	ECEIVED CIRCUIT -6 AM	
	RT 2 BOX 6 CENTREVILL		21617	and the second s		•	VED UIT COURT ANIO: 13	155
below, unless	RELEASE INFO notice of lien is day following suc	refiled by	the date give	n in column (e),	this notice			_
Kind of Tax (a)	Tax Period Ended (b)	-	ng Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	or	Unpaid Balance of Assessment (f)	_ (
1040	12/31/90	579-4	16-7566	Ø5/27/91	Ø6/26/	Ø1	4435.42	y 1. 1
			1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2				e	12.0
Place of Filing	QUEEN		CIRCUIT COUNTY MD 21	COURT	Tot	al \$	4435.42	- `
This notice wa	as prepared and	signed at	BALTI	MORE, MD			, on th	nis,
	ay of ugust	_ , 19 <u>_ 91</u>						197 
Signature	Sen Jaga	5	AC	Title		HF.CON 2-01-04	TACT ACS	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form **668 (Y)** (Rev. 1-91)

800/

United States

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# Release of Tax Lien

Com 648(C) (Bey 4-94)

Clerk (or Registrar).

Form 668(Z)

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Department of the Treasury - Internal Revenue Service

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venue Code have Itions. Therefore, it tions has been rel revenue tax lien red to note the bo OHN & MICHE  2 BOX 61-A- TREVILLE, M  ING INFORMA Page n/a ax Period Ended (b)	cks to show the relative SMALLWO 24 ID 21617	Jirements of section to taxes ilsted be by Code section to officer in the office September (lease of this lien for the section to the section	on 6325 low and 3321 for e where 0 6 or these	For Optional Use by Recording Office  RECEIVED COURT  CLERK, CIRCUIT COURT  92 SEP 28 AH 9: 25  QUEEN ANNE'S COUNTY  Unpaid Balance
e following-named venue Code have litions. Therefore, it tions has been religious to note the book of	been satisfied for the lien provided beesed. The proper common series of the lien provided beesed. The proper common series of the lien provided beesed. The proper common series of the lien provided by the lien series of the lien provided by the lien series of the lien s	ulrements of sections the taxes listed be by Code section 6 officer in the office September () lease of this lien for the section of the sect	on 6325 low and 3321 for e where 0 6 or these	RECEIVED COURT K. CIRCUIT COURT SEP 28 AM 9: 25 EN ANNE'S COUNTY
e following-named venue Code have litions. Therefore, it tions has been religious to note the book of	been satisfied for the lien provided beesed. The proper common series of the lien provided beesed. The proper common series of the lien provided beesed. The proper common series of the lien provided by the lien series of the lien provided by the lien series of the lien s	ulrements of sections the taxes listed be by Code section 6 officer in the office September () lease of this lien for the section of the sect	on 6325 low and 3321 for e where 0 6 or these	RECEIVED COURT K. CIRCUIT COURT SEP 28 AM 9: 25 EN ANNE'S COUNTY
2 BOX 61-A-TREVILLE, MING INFORMAPage n/a  ax Period Ended (b)	24 ID 21617 ATION: UCC No. n/a	Serial No. 1668	Last Day fo	
IREVILLE, M ING INFORMA Page n/a ax Period Ended (b)	ID 21617 ATION: UCC No. n/a pontifying Number	1668  Date of	Last Day fo	
Page n/a ax Period Ended (b)	UCC No. n/a entifying Number	1668  Date of	Last Day fo	r Unneid Relence
n/a ax Period Ended ide	n/a entifying Number	1668  Date of	Last Day fo	r Unneid Relence
Ended Ide				r Unneid Relence
		(d)	Refiling (e)	of Assessment
2/31/90 57 *******	79-46-7566	05/27/91 ******	06/26/0	4435.42
N. C.	-			
QUEEN AND	NE'S COUNTY		Total	<b>\$</b> 4435.42
epared and signed	iat <u>BALTI</u>	MORE, MD		, on t
eptembe <b>rg</b>	92.			
canne A	oward	Title	Chief, S	SPf
	CLERK OF QUEEN AND CENTREVII	CLERK OF THE CIRCUIT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21	CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617  spared and signed at BALTIMORE, MD  eptembers 92.	QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617  spared and signed at BALTIMORE, MD  septembers 92.

★U.S.GPO:1988-0-202-019/85958

Form <b>669</b> (Rev. 7-87)	Book No.	and proper entry made in	Filed this	Release	C <sub>n.</sub>
Clerk (or	page			of Tax Llen	Inited States
Clerk (or Registrar).		, <u>s</u>	day of		

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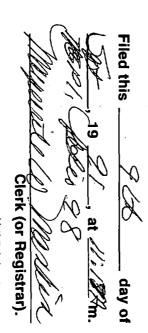
70.7 1945 30.5 1945 Form **668** 

Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

(Rev. July 1987) District Serial Number For Optional Use by Recording Office 529122392 Caltimore, ID I certify that as to the following-named taxpayer, the requirements of section 6325(a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filled on 08-30- , 19 91 , is authorized to note the books to show the release of this lien for these taxes and additions. Name of taxpayer John & Michelle Smallwood Residence RT 2 Box 61-A-24 Centreville, MD 21617 Unpaid Balange Tax Period Date of Last Day for of Assessment Kind of Tax Identifying Number Refiling **Ended** Assessment (b) (c) (d) (e) (a) VOID 12-31-90 1040 579-46-7506 95-27-91 06-25-01 94435 JAZYA EK 3,00-J. W RECO FEE PATOTAL 3.00 3.00 TOTAL 5.00 CAC CHANCE 2.00 #195490 COC2 ROI TO9:14 Place of filing Clerk of the Circuit Court Green Anne's County **\$4435.42** Total Centreville, ED 21617 This certificate was prepared and signed at \_\_\_Annapolis, MD , on this, the 21st day of September Signature Title Manager, C:FB:II:2400 J.Whitaker

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409.)



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### **Excerpts From Internal Revenue Code**

668 (Y) (Rev. 1-91)

### Sec. 6321, Lien For Taxes

If any person liebie to pey eny tax neglects or refuses to pey the same efter demand, the emount (including eny interest, edditional emount, eddition to tax, or assesseble penelty, together with eny costs that mey eccrue in eddition thereto) shall be eillen in fevor of the United Stetes upon ell property and righte to property, whether real or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Untess another dete is specificely fixed by lew, the lien imposed by section 6321 shall arise at the time the essessment is made and shall continue until the liability for the arising out of such liebility) is satisfied or becomes unenforceable by reason of lapse of time.

# Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shell not be velid as egainst eny purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filled by the Secretary.

### (1) Place For Filling Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (e) shell be filed-(A) Under Stete Laws

(i) Real Property - In the case of reel property, in one office within the Stete (or the county, or other governmental subdivision), as designated by the lews of such Stete, in which the property subject to the lien is situteted; and

(II) Personal Property-in the case of personal property, whether lengible or intangible, in one office within the Stete (or the county, or other governmentel subdivision), as designated by the lews of such Stete, in which the property subject to the lien is situated; except that State lew merely conforming to reenacting Federal law establishing a neilonel filling system does not constitute a second office for filling as designated by the laws of such Stete; or

as designeted by the lews of such State; or

(B) With Clerk Of District Court-in the office of the
clerk of the United States district court for the judicial district
in which the property subject to lien to situated, whenever the
State has not by tew designeted one office which meets the

State has not by tew designeted one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Coillumble - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the tien is situeted in the District of Columbia.

(2) Situs Of Property Subject To Lien · For purposes of paregraphs (1) end (4), property shell be deemed to be situeted. (A) Reel Property · In the case of real property, et its physical property.

(B) Personal Property in the case of personal property, whether tengible or intangible, at the residence of the taxpeyer at the time the notice of lien is filed.

For purposes of peregreph (2) (B), the residence of a corporation or pertnership shell be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shell be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretery. Such notice ehall be valid notwithstending eny other provision of lew regarding the form or content of e notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- Motor vehicles



Lien # 1669

(g) Refiling Of Notice.—For purposes of this

(1) **General Rule.**—Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in eccordance with subsection (f) after the expiration of such refilling period.

(2) Place For Filing.—A notice of lien refited during the required refiling period shall be effective only-

(A) if-

(i) euch notice of tien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refilling of notice of Ilen under subparegraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of euch lien is elso filled in accordance with subsection (f) in the State in which euch residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means-

(A) the one-yeer period ending 30 deys efter the expiration of 10 yeers efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refiling period for each notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which

(1) Liability Selisfied or Unsoforceable - The Secretary finds that the liability for the emount assessed, logether with all interest in respect thereof, has been fully salisfied or has become legally unsoforceable; or

(2) Bond Accepted-There is furnished to the Secretary end eccepted by him e bond that le conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as mey be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes sellsfactory written evidence that he has e right in the property subject to auch lien or intende to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notic	e of Federal T	ax Lien Un	ider Interi	nal Revenue Laws
District	<del></del>	Serial Num	ber	F	for Optional Use by Recording Office
В	ALTIMORE,	MD	529122 ——	:999	, t ·
notice is give assessed agai llability has be favor of the Ur this taxpayer interest, and c	en that taxes nst the following the made, but nited States on for the amoustists that may		and penaltles) lemand for paym herefore, there less to property be and additional	nave been nent of this is a lien in elonging to	RECEIVED CLERK, CIRCUIT COURT 91 SEP -9 AM 11: 17 QUEEN ANNE'S COUNTY
Name of Taxpay	yer JOHN E	% GRACE R NEW	TON		CEIVE RCUIT 9 AF
	RT 2 BOX 2 CENTREVILL		444		VED UIT COURT AMII: 17
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date giv h date, operate as a cer	en in column (e),	this notice	
Kind of Tax	Tax Perlod Ended (b)	ldentifying Number	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment
1040 1040 1040	12/31/87 12/31/86 12/31/89	218-30-0988	Ø7/Ø9/9Ø 1Ø/22/9Ø Ø4/22/91	Ø8/Ø8/Ø9 11/21/Ø9 Ø5/22/Ø9	g 1940.34 <sub>/10</sub>
,				<i></i>	HRY
Place of Filing	QUEEN	OF THE CIRCUI ANNE'S COUNTY EVILLE, MD 2	T COURT	Total	\$ 3856.94
This notice wa	s prepared and	signed atBALT	IMORE, MD		, on this,
the <u>5th</u> d	ay of Septemb	er 19 <u>71</u>	•		?l:-
Signature	MB	<u> </u>	Title CS		NAGER
	Icate of officer autho 466, 1971 - 2 C.B. 40	rized by law to take acknowled (9)	dgments is not essenti	al to the validity of N	Notice of Federel Tax Ilen  Form 668 (Y) (Rev. 1-91)

**United States** 

VS.

# **Release of Tax Lien**

Filed this \_\_\_\_\_\_day of

M.,

and proper entry made in \_\_\_\_\_\_

\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

Clerk (or Registrar).

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Department of the Treasury - Internal Revenue Service

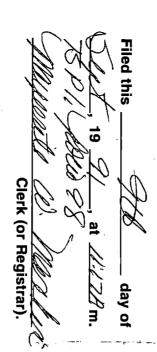
(Rev. April 1984)

District

# **Certificate of Release of Federal Tax Lien**

Serial Number

District		Serial Nu	mber		For Opt	Ional Use by Recording Office
В	ALTIMORE, N	מו	52912	22 <b>999</b>		
(a) of the Internation all statutory these taxes and the notice of Int. 19 91, is aut taxes and additi	al Revenue Code additions. There additions has be ernal revenue tax horized to note the ons.	have been satisfied fore, the lien provi en released. The pr tilen was filed on _	e requirements of set for the taxes listed ided by Code section oper officer in the one September he release of this lie	below and on 6321 for ffice where		RECEIVED CLERK, CIRCUIT COURT <b>94 APR -4 AM II: 00</b> QUEEN ANNE'S COUNTY
	RT 2 BOX 20					YED AM II: 00 'S COUNTY
	CENTREVILLE	E, MD 21617	7-9444			A1A 00 134
. –						
COURT RECO	RDING INFO Page	ORMATION: UCC No.	Serial N	via.		
n/a	n/a	n/a	1669	<b>40.</b>		
Kind of Tax	Tax Period Ended	Identifying Num	Date of ber Assessmen	Last Day		Unpaid Balance of Assessment
(a)	(b)	(c)	(d)	(e)		
1Ø4Ø	12/31/87	218-30-09				884.74
1040 1040	12/31/88 12/31/89	218-30-09 218-30-09				1940.34 1031.86
				1		- · · · - · · · · · · · · · · · · · · ·
Place of Filing	QUEEN	OF THE CIRC ANNE'S COUN VILLE, MD		Tota	s	3856.94
This certificate we	•	orgriou u	LTIMORE, MD			, on this
Signature	P. Howard	Ø	Title	Chief,		<del></del>



Notice of Tax Lie

Interior

United States

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### **Excerpts From Internal Revenue Code**

### Sec. 6321. Lien For Taxes

If any person liable to pey any tax neglects or refuses to pey the same efter demend, the amount (including any interest, additional amount, eddition to tax, or essessable penelly, together with any costs that mey eccrue in eddition thereto) shall be ellen in fevor of the United States upon all property and rights to property, whether real or personel, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shell continue until the liability for the payment so assessed (or a judgment against the lexpeyer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

# Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impos-

ed by section 6321 shall not be valid as egainst any purchaser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filled by the Secretery.

### Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in subsection (e) shell be filedy. (A) Under Stete Laws

(i) Reel Property - In the case of reel property, in one office within the Siete (or the county, or other governmental subdivision), as designated by the lewe of such Stete, in which the property eubject to the lien is situated; and

(ii) Personal Property-In the cese of personal property, whether tangible or Intengible, In one office within the State (or the county, or other governmentel subdivision), as dasigneted by the lews of such State, in which the property subject to the lien is situated; except that State lew merety conforming to reenacting Federal lew establishing e netional filling system does not constitute a second office for filling as designeted by the lews of such State; or (B) With Clerk Of Dietrict Court-in the office of the

(B) With Clerk Of Dietrici Court-in the office of the clerk of the United Stetes district court for the judicial dietrict in which the property subject to lien is situated, whenever the Stete has not by lew designeted one office which meets the

requirements of subperegraph (A), or
(C) With Recorder Of Deeds Of The District Of Coil timble - In the office of the Recorder of Deeds of the District
of Columble, if the property subject to the lien is eltueted in the
District of Columbia.

(2) Situs OI Property Subject To Lien - For purposes of peregrephs (1) end (4), property shall be deemed to be situeled. (A) Real Property - In the case of real property, et its physical localing.

(B) Personal Property-in the case of personal property, whether tangible or intengible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of a corporation or partnership shell be deemed to be the piece at which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United Steles shell be deemed to be in the District of Columble.

(3) Form - The form end content of the notice referred to in subsection (s) shell be prescribed by the Secretary. Such notice shell be velid notwithstanding any other provision of lew regerding the form or content of e notice of lien.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1670

(g) Reflling Of Notice.—For purposes of this

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) efter the expiration of such reliling period.

(2) Place For Filing.—A notice of lien reflied during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was flied, and

(II) In the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretery received written informetion (in the manner prescribed in regulatione issued by the Secretary) concerning a change in the taxpayer's residence, if a nucleof such lien is also filled in accordence with subsection (f) in the State in which such residence is localed.

(3) Required Refilling Period.—In the cesse of any notice of lien, the term "required refilling period" means:

(A) The one-yeer period ending 30 days efter the expiration of 10 years efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

# Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.

(1) Liebility Satisfied or Unenforceable - The Secretary finds that the liebility for the emount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond that is conditioned upon the payment of the amount assessed, logether with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as mey be epecified by such

# Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (x) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of emount of outstanding lien, if e notice of lien has been filled pursuant to section 6323(f), the emount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain e right in such property.

Ø

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal 1a	ax Lien Un	ider Inter	'nal Re'	venue Laws	
District	<u></u>	Serial Numb	per		For Optional	Use by Recording Office	_ (
	ALTIMORE,	MD	529122				111
notice is give assessed agai liability has be favor of the Ui this taxpayer	en that taxes inst the followir een made, but nited States on for the amouncests that may	(including interest aing-named taxpayer. De it remains unpaid. The all property and rights into of these taxes, a	nd penalties) is emand for paymere of erefore, there of to property be and additional	nave been lent of this is a lien in clonging to		CLERK, CIRCUIT COURT  91 SEP -9 AMII: 17  OUEEN ANNE'S COUNTY	
	RT 1 BOX 3 SUDLERSVIL		·7ø7			RECEIVED CCIRCUIT CO P-9 AHII: AHNE'S COU	ji in ii
below, unless	notice of lien is day following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice		COURT COURT npaid Balance f Assessment	- (
<u>(a)</u> 1040	<i>(b)</i> 12/31/88	(c) 218-38-7131	(d) Ø4/22/91	(e) Ø5/22/9	11	<i>(f)</i> 12550.98	- (
1676	12/31/00	210 00 /101	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, DO/ ZE/ %	•	ILOUNITO	¥.1.
				.:			•
-		·	(A)	, <u>2</u>			RR
Place of Filing	CLERK QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tota	al \$	12550.98	_ (
This notice wa	as prepared and	signed atBALTI	MORE, MD			, on th	is,
the <u>5th</u> d	lay of Septemb	er 19 <u>91</u>					тег
Signature for	ROE	Y) AC	Title	 MA	NAGER		_ (
(NOTE: Certif	ficate of officer author	Ized by law to take acknowled	gments is not essenti	al to the validity of	Notice of Fede	rel Tax Ilen	_ '

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1670

**United States** 

VS.

<b>-</b>	1		: Ta	. I	ion
٦е	leas	e o	16	IX L	.IÇII

Filed this \_\_\_\_\_\_day of

\_\_\_\_\_, 19\_\_\_\_\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_\_

\_\_\_\_\_\_, Book No. \_\_\_\_\_\_\_, page \_\_\_\_\_\_

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Department of the Treasury - Internal Revenue Service

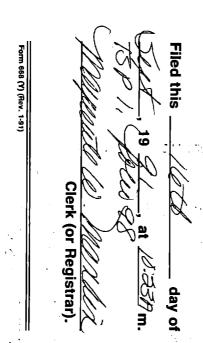
A U.S. GOVERNMENT PRINTING OFFICE: 1991 282-042/41582

E.I. NO. 25-0501000

## Cartificate of Dologo of Endoral Tay Lian

(Rev. April 1984)	Le	runcate of Re	elease of r	egerai	ıax	Lien
District		Serial Number	<u> </u>		Fo	r Optional Use by Recording Office
<u>E</u> A	LTIMORE, MD		5291227	729		
(a) of the Interna for all statutory these taxes and the notice of inte	to the following-name of the following-name of the following-name additions. Therefore, additions has been repringly revenue tax lienthorized to note the boons.	been satisfied for the the lien provided beleased. The proper course was filed on	ne taxes listed be y Code section 6 officer in the offic September C	low and 6321 for e where 09,		CLERK. 92 OCT
lame of Taxpayer	GEORGE W & H	HELEN LINKINS	3			RECEIV CLERK, CIRCU 92 OCT 21
	T 1 BOX 30D SUDLERSVILLE,	MD 21668-9	707		-	RECEIVED COURT CLERK, CIRCUIT COURT 92 OCT 21 AH 10: 52
COURT RECO Liber n/a	RDING INFORM/ Page n/a	ATION: UCC No. n/a	Serial No. 1670	,		
Kind of Tax		entifying Number	Date of Assessment	Last Day Refilin		Unpaid Balance of Assessment
(a) 1040	(b) 12/31/88 2:	 18-38-7131	(d) 04/22/91	(e) 05/22	(01	
		,				
Place of Filing		THE CIRCUIT NE'S COUNTY LLE, MD 21	COURT	Tota	al	<b>\$</b> 12550.98
This certificate wa	as prepared and sign	edat <u>BALTI</u> I	MORE, MD			, on th
he <u>15th</u> day o	of <u>October</u> , 19 <u>(</u>	92				
Signature	Į.	Howard	Title	Chief,	SPf	
NOTE: Certificate of c	officer authorized by last to take	e acknowledgements is not e	ssential to the validity of	Certificate of F	lelease of	Federal Tax Lien Rev. Rul. 71-466, 1971-2

Form **668(Z)** (Rev. 4-84)



Notice O

2 ited States

**Excerpts From Internal Revenue Code** 

Sec. 6321. Lien For Taxes

If any person liable to pey any tax neglects or refuses to pey the same efter demand, the emount (including eny interest, edditional emount, addition to tax, or assessable penelty, logether with any costs that mey accrue in eddition thereto) shall be a lien in favor of the United Stetes upon ell property end rights to property, whether reel or personal, belonging to

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien Imposed by eecilon 6321 shell erise at the time the assessment is made and shell continue until the liability for the amount so assessed (or e judgment against the taxpeyer arising out of such liability) is selisfied or becomes unenforce-able by reason of lepse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment tien creditor until notice thereof which meete the requirements of subsection (f) has been filed by the Secretary.

### <sub>(f)</sub> Place For Filing Notice; Form.-

(1) Piece For Filing - The notice referred to in eubsection (e) shell be filled-(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such Stele, in which the property subject to the lien is situteted; and

(ii) Personal Property-in the case of personal property, whether langible or inlengible, in one office within the State (or the county, or other governmentel eubdivision), as designated by the lews of such Stele, in which the property eubject to the lien is silvated; except that State law merely conforming to reenacting Federal lew establishing e netional filing system does not constitute a second office for filling as designeted by the laws of such Stele; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district In which the property subject to lien is situated, whenever the State has not by lew designated one office which meets the

requirements of subparegraph (A), or
(C) With Recorder Of Deede Of The District Of Corumbla - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property ehall be deemed to be eitueted-(A) Real Property - In the case of real property, at ite physical

(B) Personal Property-In the case of personal property, whether tangible or intengible, at the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shell be deemed to be the piece et which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in eubsection (a) shall be prascribed by the Secretary. Such nolice shall be valid notwithstending eny other provision of lew regarding the form or content of e notice of iten.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities

Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of Ilen le refiled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is flied (in accordance with subsection (f) after the expiration of such ratiling pariod.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of ilen is reflied in the office in which the prior notice of tien was filed, and

(ii) In the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the

Secretery received written Information (in the manner prescribed in regulatione issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with eubsection (f) in the State in which euch residence is

(3) Required Refiling Period.—In the of any notice of lien, the term "required refilling period" case of any notice of lien, the term

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied er has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that ie in accordance with euch requirements relating to terms, conditions, and form ef the bond and eureties thereon, as may be specified by euch

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by euch lien may be disclosed to any person who furnishes estisfactory written evidence that he has a right in the property subject to euch lien or intende to obtain a right in euch property.

164

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal T	ax Lien Ur	ider Inter	nal Reve	nue Laws	
District		Serial Num	nber		For Optional Use	by Recording Offic	<u>θ</u> .
BA	ALTIMORE,	MD	529123	3272			***
notice is given assessed again liability has be favor of the Un this taxpayer interest, and co	n that taxes est the followir en made, but lted States on for the amou		and penalties)   Demand for paym herefore, there ts to property be and additional	have been lent of this is a lien in blonging to	מספרה אוויים ס	CLERK, CIRCUIT COURT  91 SEP 16 AM 10: 22	•
Name of Taxpaye	PETER	& DENISE ANTIN	INUCCI		C	VED JIT COURT AH IO: 22	
	RT 2 BOX 8	4C E, MD 21638-9	719		=	) COURT  0: 22	1 # # Y
below, unless	notice of lien is ay following suc	RMATION: With respect refiled by the date given the date, operate as a celebrate	en in column (e), rtificate of release	this notice	r Unpa	ld Balance	- -
Kind of Tax (a)	Ended (b)	Identifying Number	Assessment (d)	Refiling (e)	of As	ssessment (f)	
1Ø4Ø	12/31/90	345-26-0550	Ø4/Ø8/91	Ø5/Ø8/Ø	51	2846.00	
							•
		A Section 1997					
			**************************************				
- '	р						AASS
Place of Filing		ANNE'S COUNTY		Tota	s \$	2846.00	_
This notice was	prepared and	signed at <u>BALT</u>	IMORE, MD			, on th	nis,
the <u>9th</u> da	y of <del>Septemb</del>	er19 <u>91</u>	••				E'A F
Signature for	P. VOTTA	0-102 A	Title		IF.CONTACT	ACS	_ <b>-</b>
(NOTE: Certific	cate of officer author	rized by law to take acknowle	dgments Is not essenti	al to the validity of	Notice of Federal Ta	ax lien	

2772

DELAMARE-MARYLAND

5291232/2

September 19

1,6

PETER & DENISE ANTIRRUCCI

RT 2 BOX 04C GRASORVILLE,

MD 21638-9719

COURT RECORDING INFORMATION:

Page UCC No.

Serial No.

1671

1040 12/31/90 345-26-0550 04/08/91 05/08/01 2846700

\*\*\*\*\*\*\*\*

CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MO 21517

2846.00

Baltimore, ND

September 96

10 th

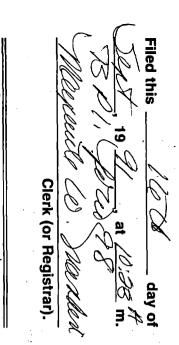
Chief, SPf

Department of the Treasury - Internal Revenue Service

(Rev. 5-94)

## Certificate of Release of Federal Tax Lien

District	<u>.</u>	Serial Numb	er	ļ	For U	lse by Recording Office
DELAMARE-M	IARYLAND	5	329123272			
I certify that as of the Internal all statutory ad taxes and addinotice of intern 19 91 , is in these taxes and Name of Taxpa	to the following- Revenue Code had to the following has been of the following texts and the following texts are the following texts are the following texts and the following texts are the following texts are the following texts and the following texts are the following	name taxpayer, the requireve been satisfied for the se, the lien provided by C eleased. The proper officen was filed on Septe ote the books to show the DENISE ANTINNL	rements of section taxes listed belowed to the section 6321 cer in the office of the release of the ICCI	ow and for for these where the		RECEIVED CLERK, CIRCUIT COURT 96 SEP 23 AM 10: 58
C	GRASONVILLE	, MD 21638	3-9719			RT B
COURT RECC Liber	ORDING INFO Page	RMATION: UCC No.	Serial N	lo. 1671		
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Da Refili <i>(e)</i>	ng	Unpaid Balance of Assessment (f)
1040	12/31/90	345-26-0550 ******	04/08/91 ******	05/08/		2846.00 ******
		··				,
		· ·	·			
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 210	COURT		Total	\$ 2846.00
This notice was	prepared and s	gned atBalti	more, MD			, on this,
the 10th day	of Septem!	oer, 19 <u>96</u> .				
Signature	Illa.		Title	Chief,		deral Tax tien Rev. Rul. 71-466. 1971-2



ax  $\overline{\mathbf{o}}$ 

.-0.50

United States

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

if any person lieble to pey eny tax neglects or refuses to pey the seme efter demand, the emount (including eny interest, additional emount, eddillon to tax, or assessable penalty, Significantly any costs that may accrue in addition thereto. shall be elien in fevor of the United Stetes upon ell property end rights to property, whether reel or personal, belonging to such person.

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#### ments of subsection (f) has been filed by the Secretary. η Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in subsection (e) shall be filed-

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such Stete, in which the property subject to the lien is situteted; end

(ii) Personel Property in the case of personal property, whether langible or intangible, in one office within the State (or the county, or other governmental aubdivision), as designed by the laws of euch State, in which the property subject to the Iten is situeted; except the State in where the state is situeted; except the State is we merely conforming to reenacting Federal lew establishing energical filing system does not constitute a second office for filing as designeled by the lews of such Siele; or (B) With Clerk Of District Court-in the office of the

clerk of the United States district court for the judiciel district In which the property subject to lien is situeted, whenever the State has not by law designeted one office which meets the

requirements of subperegreph (A), or (C) With Recorder Of Deeds Of The District Of Columbla - in the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

祭() (2007) (2.3<del>8</del>8)

《李拉沙》,"第二十二十二

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shell be deemed to be sliueted-(A) Real Property - In the case of real property, et its physical location; or

(B) Personal Property in the case of personal property, whether tengible or inlangible, et the residence of the laxpeyer at the time the notice of lien is filed.

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(3) Form - The form and content of the notice referred to In subsection (e) shall be prescribed by the Secretary. Such notice shell be valid notwithstanding eny other provision of law regarding the form or content of a notice of lien: 🖘 🛴 🔭

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

> Securities Motor vehicles



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Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien.-If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in each property.

164

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fe	deral Ta	x Lien Un	der Inte	rnal	Reven	ue Laws	
District			Serial Numb	er		For Op	tional Use b	Recording Office	_ (
B	ALTIMORE,	MD		529123	274				
notice is give assessed again liability has be favor of the Ur this taxpayer interest, and c	en that taxes not the following the made, but nited States on for the amounts that may	(Including ng-named to the second sec	interest ar axpayer. De unpald. The y and rights se taxes, a	e Internal Revend penaltles) hemand for paymerefore, there is to property be and additional	nave been ent of this s a lien in longing to		91 SEP 16 AH 10: 23	RECEIVED	£ 30 /
Name of Taxpay	er ROBERT	K TAYL	OR ,				AH 10	VED UIT C	•
	26 E QUEEN CHESTER, M		AY 9-9418				AH IO: 23	COURT	
below, unless	notice of lien is ay following suc	refiled by t	he date give	to each assessn n in column (e), ficate of release	this notice				_il.b.:
Kind of Tax	Tax Period Ended (b)		ng Number 'c)	Date of Assessment (d)	Last Day f Refiling <i>(θ)</i>	or		d Balance sessment (f)	- -
1040 1040 1040 1040 1040	12/31/86 12/31/87 12/31/88 12/31/89 12/31/90	204-3 204-3 204-3	4-2517 4-2517 4-2517 4-2517 4-2517	Ø5/25/87 Ø5/30/88 Ø5/29/89 Ø5/14/90 Ø5/20/91	Ø6/24/ Ø6/29/ Ø6/28/ Ø6/13/ Ø6/19/	78 77 ØØ		6.00 1931.26 1860.62 2080.27 5396.92	- (
								مصردة مصدد ما مدي	1
Place of Filing		ļ				<del></del> -			- '
	QUEEN	OF THE ANNE'S EVILLE,		COURT	То	tal \$	1	1275.07	<u></u>
	s prepared and ay of <del>septemb</del>	i		MORE, MD				, on thi	s,
Signature -	T. Bro	vks	AC	Title		HF.C0	ONTACT -Ø491	ACS	_ (

DTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien y. Rul. 71-466, 1971 - 2 C.B. 409)

(Rev. 10-2000)

2282

Department of the Treasury - Internal Revenue Service

## Certificate of Release of Federal Tax Lien

Area:	TOO (ORI E EMPLO		erial <b>N</b> umber		For Us	se by Reco	rding Office	
	NESS/SELF EMPLO ne:(410) 962-18		52912327	'4				
I certify that the of the Internal additions. The additions has internal revenue 1991 these taxes a Name of Taxp ROBERT K		QUEEN ANNE'S COUNTY	RECEIVED RECEIVED COURT COURT ON THE COURT OF THE COURT O					
	E QUEEN ANN ESTER, MD 21			-		NTY Y	∪RI <b>37</b>	٠.
	COURT ge UCC No. ./a n/a	RECORDING IND Serial No. 1672	FORMATION:					
Kind of Tax	Tax Period Ending (b)	Identifying Numbe	Date of Assessment (d)	Re	Day for efiling (e)	Unpai of As	d Balance sessment (f)	
1040 1040 1040 1040 1040	12/31/1986 12/31/1987 12/31/1988 12/31/1989 12/31/1990 ******	204-34-2517 204-34-2517 204-34-2517 204-34-2517 204-34-2517 *******	05/25/1987 05/30/1988 05/29/1989 05/14/1990 05/20/1991	06/2 06/2 06/1 06/1	4/1997 9/1998 8/1999 3/2000 9/2001 *****	*****	6.0 1931.2 1860.6 2080.2 5396.9	6 2 7
Place of Filing	QUEEN	OF THE CIRCUIANNE'S COUNTREVILLE, MD 23	Ϋ́		Total	\$	11275.0	7
	as prepared and since $rac{ ext{h}}{ ext{day of}}$ day of $rac{ ext{Dece}}{ ext{dece}}$	gned atF ember , 2001.	Baltimore, MD	)			, on this	<b>}</b> ,
Signature C	Joe 7. A		Mana	ager	ce Techn			
(NOTE: Co	ertificate of officer auth	norized by law to take ac	knowledgments is not e	ssential to	the validity of	Certificate of	Helease of	

2565(1672)

(Rev. 10-2000)

2282

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Area:	Sel	rial Number		For Us	e by Recording Office
SMALL BUSINESS/SELF EMPLO Lien Unit Phone: (410) 962-1	B71 AREA #13	52989223	17		
I certify that the following-named to of the Internal Revenue Code has additions. Therefore, the lien proadditions has been released. The internal revenue tax lien was filed 1998, is authorized to not these taxes and additions.  Name of Taxpayer ROBERT Internal Residence 8840 WIT	s satisfied the taxes lis by Code section e proper officer in the don May 04 ote the books to show	ted below and all st 6321 for these tax office where the no	atutory ces and otice of		RECEIVED COURT COURT OFFED - 7 AM 10: 47
	E, CA 95135				URT <b>17</b>
COURT Liber Page UCC No. TPS1 154 n/a	RECORDING INF Serial No. 2565(1672)	ORMATION:			
Kind of Tax Period Ending	Identifying Number	Date of Assessment (d)	R€	Day for filing (e)	Unpaid Balance of Assessment (f)
1040 12/31/1987	204-34-2517	05/30/1988		9/1998	5257.03
QUEEN	OF THE CIRCUI ANNE'S COUNT EVILLE, MD 21	Y		Total	\$ 5257.03
This notice was prepared and sig	gned atBa	altimore, MD			, on this,
the 02nd day of Febr	uary 2001				
Signature 7. The	lla	Title Comp Mana		e Techn	ical Support

Clerk (or Registrar

**Excerpts From Internal Revenue Code** 

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same efter demend, the emount (including eny interest, edditional emount, eddition to tax, or assesseble penalty, together with any cosis that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by lew, the lien imposed by section 6321 shell arise of the time the essess-ment is made and shall continue until the liebility for the amount so assessed (or e judgment egelnet the taxpeyer arising out of such liebility) is settisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shell not be valid as egainst any purchaser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meete the require-ments of subsection (f) has been filed by the Secretary.

#### o Place For Filing Notice: Form.—

(1) Piece For Filing - The notice referred to in subction (e) shall be filed-

(A) Under Stete Laws

(I) Real Property - In the case of real property, In one office within the State (or the county, or other governmentel subdivision), as designated by the lews of such Siete, in which the property subject to

the lien is struteted; and
(ii) Personet Property-in the case of personal property, whether tangible or intengible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such Stete, in which the property subject to the lien is situated; except that Siele lew merely conforming to reenacting Federal lew establishing e nellonal filing system does not constitute a second office for filing as designeted by the lews of such Stete; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the Siete has not by lew designated one office which meets the requirements of subperegraph (A), or (C) With Recorder Of Deeds Of The District Of Co-

tumble - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is eltueted in the District of Columbia.

া হ'ল গ্ৰাহ্ম ব্ৰহ্ম ব্ৰহ্ম ব

1. 10. 15. 12.

(2) Situs Of Property Subject To Lien - For purposes of paregrephs (1) and (4), property shall be deemed to be situated-(A) Real Property - in the case of real property, et its physical location: or

lax

. . . 7

(B) Personet Property-In the case of personel property, whether langible or intangible, et the residence of the laxpeyer at the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place et which the principal executive office of the business is located, and the residence of e texpeyer whose residence is without the United Stetes shell be deemed to be in the District of Columbia

(3) Form - The form and content of the notice referred to In subsection (e) shall be prescribed by the Secretary, Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securilles

Motor vehicles



(g) Refilling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is retiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treeted as filed on the date on which it is filed (in eccordance with subsection (f) efter the expiretion of such refiling period.

(2) Place For Filling.—A notice of lien refiled during the required refilling period shall be effective only-

(A) If-

(I) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(II) In the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (to the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if a notice of such lien is also filed in accordance with eubsection (f) in the State in which euch residence is

(3) Required Refiling Period.—In the case of any notice of ilen, the term "required refiting period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for euch notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to euch regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the tiability for the amount assessed, together with all interest in respect thereof, has been fully satisfied er has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to euch lien or intends to obtain a right in euch property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inte	ernal F	Revenue Laws	
District		Serial Num	ber		For Option	onal Use by Recording Office	<u> </u>
В	ALTIMORE,	м <b>о</b>	529124	135			114
notice is give assessed agai liability has be favor of the Ur this taxpayer	en that taxes nst the followir een made, but nited States on for the amou		nd penalties) i emand for paym erefore, there i s to property be	nave been lent of this is a lien in blonging to	_	CLERK, CIRCUIT COURT  91 SEP 19 AM 10: 10  OUEEN ANNE'S COUNTY	
	P.O. BOX 1					COURT O: IO	
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date give h date, operate as a certain library and library librar	en in column (e),	this notice		Unpaid Balance of Assessment	- -
(a)	(b)	(0)	(d)	(e)		(1)	
1040	12/31/90	212-64-8549	Ø7/Ø1/91	Ø7/31/	וש	1925.66	(· · · · ·
	e en j	<b>3</b>	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	,			
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	То	otal \$	1925.66	•
	ay ofSep	signed at <u>BALTI</u>	MORE, MD			, on th	nis,
Signature /		AC	l l	5	2-Ø1-Ø		_ • _ •
(NOTE: Certif	Icale of officer autho 466, 1971 - 2 C.B. 40	rized by law to take acknowled 9)	igments is not essenti	ai to the validity	or Notice of	Federal Tax lien	

QUEEN ANNE'S COUNTY COUNTY TEOM

O

Form 668 (Z)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tay Lie

(Rev. 5-94)	_	cerinicale (	oi kelease	or reae	rai ia	IX LIEN
District	•	Serial Numb	er		For U	lse by Recording Office
I certify that as of the Internal all statutory ad taxes and addinotics of Intern 19 91, is in these taxes and Name of Taxpay	Revenue Code had in the code had in the code had been to be the code had revenue tax its authorized to not additions	name taxpayer, the requieve been satisfied for the re, the ilen provided by Creleased. The proper officen was filed on the books to show the DT	taxes listed belo code section 6321 cer in the office September	on 6325 (a) ow and for I for these where the	,	RECEIVED COURT CLERK, CIRCUIT COURT 96 APR 15 AM 9: 53
(	OUEENSTOWN  ORDING INF  Fage  98  Tax Period	, MD 21658	Serial No 1673 Date of	Last Da	v for	Unpaid Balance
Kind of Tax (	Ended (b)	ldentifylng Number (c)	Assessment (d)	Refili	ng	of Assessment (1)
1040 ******  Place of Filing	12/31/90 *****	•	07/01/91 *****	O7/31,		1925.66 *******
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT 617		Total	\$ 1925.66
This notice was	•	gned at	MORE, MD			, on this,
Signature // /				Chief,	SPf	

otice <u>.</u>

00000

.75

States

United

Excerpts-From-Internal-Revenue-Code -- - - (2) Situs Of Property Subject To Lien For purposes of

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuees to pay the same after demand, the amount (including any interest additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien Imposed by section 6321 shall arise at the time the assessment le made and shall conlinue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) le satiefled or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors. And Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as against any purchas er, holder of a security interest, mechanic's lienor, or judg ment lien creditor until notice thereof which meets the require

#### ments of subsection (f) has been flied by the Secretary. Place For Filing Notice; Form.—

(1) Place For Filling - The notice referred to in sub section (a) shall be filed-

(A) Under State Laws

(I) Real Property In the case of real property; in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental eubdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing

as designated by the laws of euch State; or (B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to ilen is situated, whenever the

Stale has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deede Of The District Of Coof Columbia, if the property subject to the lien is situated in the District of Columbia.

明治、言葉(2000年) 2000年(2000年) 200

paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - in the case of real property, at its physical location: of

(B) Personal Property-in the case of personal property, whether tangible or inlangible, at the residence of the taxpaver at the time the notice of tien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States ehall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of tien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(a) Refiling Of Notice. For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(II) in the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of ... a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tex, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of tien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to euch regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, togethor with all interest in respect thereof, has been fully satisfied of has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all Interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and eureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to euch lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

	INOTICE	e of rederal la	<u>ix Lien</u> Un	der miten	nai Revenue Laws
District		Serial Numb	er	Fo	or Optional Use by Recording Office
B	ALTIMORE, 1	MD	529123	537	\$
notice is give assessed agai liability has be favor of the Us this taxpayer	en that taxes nst the followin een made, but nited States on	i, 6322, and 6323 of the (including interest are ing-named taxpayer. De it remains unpaid. The all property and rights int of these taxes, a accrue.	nd penaltles) hemand for paymerefore, there is to property be	nave been ent of this s a lien in longing to	RECEIVED CLERK, CIRCUIT COURT OUEEN ANNE'S COUNTY
Name of Taxpay	/er LARRY .	J CRUTCHLEY			THED SET OURTY
	216 DORCHES STEVENSVILI		792		→ → → × ×
below, unless	notice of lien is lay following sucl ).	RMATION: With respect refiled by the date give h date, operate as a certi	n in column (e), ficate of release	this notice as defined	<b>,</b>
Kind of Tax	Tax Period Ended (b)	identifying Number	Date of Assessment (d)	Last Day for Refiling (θ)	Unpaid Balance of Assessment (f)
1Ø4Ø	12/31/90	217-50-8038	Ø5/27/91	Ø6/26/Ø1	
		•		i:	Ţ
			•		
			رگر. محمد میں		,
ı		Silver Si		15   3	
	.				
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Total	\$ 1943.14
This notice wa	s prepared and	signed at BALTI	MORE, MD		, on this,
the <u>11th</u> d	ay ofSept	ቲ <b>ኖ</b> ጥው <u>er 91</u> .	e See		
Signature	State	YU	Title	REV	ZENUE OFFICER

Notice of Tax Lie

Have brutchley trustre 216 Dorchietz Re Sturraulle, ND 21666

United States

nited State

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person lieble to pay any tax neglects or rafusas to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable peneity, together with any costs that may eccrua in addition thereto) shall be a lian in fevor of the United Stalas upon all property and rights to property, whether real or personal, balonging to euch person.

Sec. 6322. Period Of Lien.

Unless another deta is specifically fixed by law, tha lian imposed by section 6321 shell erise at the time line assassment is mede and shall continue until the liability for tha amount so assessed (or a judgmant against tha taxpeyar arising out of such liability) is satisfied or becomes unenforceable by reason of lapsa of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Han Impos-

ed by section 6321 shall not be valid as egainst any purchaser, holder of a security interest, machanic's tianor, or judgment lian creditor unlit notice thereof which meats the requirements of subsection (f) has been filed by the Sacretary.

#### Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (e) shall be filed-

(A) Undar State Laws

(f) Real Property - In the case of real property, in one office within the Stete (or the county, or other governmental aubdivision), as designated by the lews of such State, in which the property subject to the lian is situated; and

(ii) Personal Property-in the case of personal property, whether tangible or intengible, in one office within ha Stale (or the county, or other governmental subdivision), as dasignated by the laws of such Stete, in which the property subject to the tien is elituated; except that State law marely conforming to reenacting Federal law astablishing a netional filling system does not constitute a second office for filling as dasignated by the laws of such State; or

(B) With Clark Of District Court-in the office of the clark of the United Stales district court for the judiciel district in which the property eubject to lian is situated, whanever the State has not by lew designated one office which meals the requirements of subparagraph (A), or

(C) With Recorder of Deede Of The District Of Columbla - in the office of the Recorder of Deeds of the District of Columbla, if the property subject to the lien is situated in the District of Columbia.

**知**识的问题。 以识别的 47

(2) Situs Of Property Subject To Lien - For purposes of peregraphs (1) and (4), property shall be deemed to be situeted—(A) Raul Property - In the case of real property, at its physical location; or

(B) Personel Property-in the case of personal property, whether tangible or inlangible, at the residence of the laxpayer at the filme the notice of lian is filed.

For purposee of paragraph (2) (B), tha residance of e corporation or partnarship shall be deemed to be the place at which the principal executive office of the business is located, and the rasidence of e taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be velid notwithstanding any other provision of lew regarding the form or content of a notice of lian.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1675

(g) Refiling Of Notice.—For purposes of this

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treeted as filed on the deta on which it is filed (in accordance with subsection (f) after the axpiration of such rafilling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only-

(A) II-

(i) euch notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entared and recorded in an index to the extant required by subsection (f) (4), and

(B) In any case in which, 80 days or more prior to the date of a reffling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refilling Period.—In the case of any notice of lien, the term "required refilling period"

(A) the one-year period ending 30 days after the expiration of 10 years after the dale of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied at has become legally unenforceable; or

(2) Bond Accepted There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of euch time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(h) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to eaclion 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to euch lien or inlends to obtain a right in euch property.

Form 668 (Y) (Rev. 1-81)

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inte	rnal F	Revenue Laws	
District		Serial Numb	per		For Option	onal Use by Recording Office	_ (
В	ALTIMORE,	MD	529123	549			
notice is give assessed again liability has be favor of the Un this taxpayer	en that taxes nst the followir een made, but nited States on for the amousosts that may	I, 6322, and 6323 of the (including Interest and Interest accrue.	nd penaltles) hemand for paymere learned for paymere learned to property be	ent of this sa lien in longing to		RECEIVED CLERK, CIRCUIT COURT 91 SEP 19 AMIO: 10 OUEEN ANNE'S COUNTY	g s e
	D/B/A CR	UTCHLEY CONTRAC	TORS			IVED UIT CO AMIO:	•
	216 DORCHE STEVENSVIL					TRUDO (	(
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e), '	this notice			; ; ;
Kind of Tax	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day f Refiling (e)	or	Unpaid Balance of Assessment (f)	- -
941 940 940 940	Ø9/3Ø/84 12/31/87 12/31/88 12/31/89	52-1098028 52-1098028	Ø3/25/91 Ø3/25/91 Ø3/25/91 Ø3/25/91	Ø4/24/ Ø4/24/ Ø4/24/ Ø4/24/	Ø1 Ø1	3813.14 11564.85 6198.76 3051.19	
			The second secon	i i			¥ + 4
Place of Filing		<u> </u>	<u> </u>	<u> </u>			- '
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	То	tal \$	24627.94	· 9 ·
	s prepared and	signed at <u>BALTI</u> tense <u>er 91</u>	MORE, MD		· .	, on thi	s, (
Signature for	K. STERLI	) Ton NG	Title		EVENUE 2-Ø1-3	OFFICER 3530	_
		rized by law to take acknowled	ments is not assentis				_ '

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Notice ax ē

States

#### **Excerpts From Internal Revenue Code**

868 (Y) (Rav.

#### Sec. 6321. Lien For Taxes

If any person lieble to pey any tax neglects or refuses to pey the same efter demend, the emount (including eny interest, additional emount, eddition to tax, or assessable penelty, together with any costs that mey accrue in addition thereto) shall be a lien in fevor of the United States upon all property and rights to property, whether real or personel, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by lew, the lien imposed by section 6321 shall arise at the time the assess-ment is made and shall continue until the liability for the amount so essessed (or e judgment egainst the taxpayer arising out of such liebility) le setisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen Impos

ed by section 6321 shell not be valid as egainst eny purchas er, holder of e security interest, mechanic's lienor, or judg ment lien creditor until notice thereof which meets the require ments of subsection (f) has been filed by the Secretary.

#### Place For Fillng Notice; Form.—

(1) Piece For Filing - The notice referred to in sub section (e) shell be filed-(A) Under Stefe Laws

(A) Under Stere Laws

(I) Real Property - In the case of real property, in one office within the State (or the county, or other governmentel subdivision), as designeted by the fews of such Stete, in which the property subject to the lien is situteled; and

(ii) Personal Property-in the case of personal property, whether tangible or intengible, in one office within the Stete (or the county, or other governmentel subdivision), as designeted by the lews of such Stete, in which the property subject to the lien is situeted; except that Stete lew merely conforming to reenecting Federal lew establishing e nettonal filling system does not constitute a second office for filling

es designeted by the lews of euch Stete; or (B) With Clerk Of District Countin the office of the clerk of the United States district court for the judiciel district In which the property subject to lien is situated, whenever the State has not by lew designated one office which meets the requirements of subperegraph (A), or (C) With Recorder Of Deeds Of The District Of Co-

lumble - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situeted in the District of Columbie.

Etwo Mitter Suit

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shell be deemed to be situated (A) Reel Property - in the case of real property, at its physical locetion: or

(B) Personal Property in the case of personal property, whether fengible or intangible, et the residence of the taxpayer et the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place et which the principal executive office of the business to located, and the residence of a taxpayer whose residence to without the United Stetes shall be deemed to be in the District of Columbie,

(3) Form - The form and content of the notice referred to tn subsection (e) shall be prescribed by the Secretary. Such notice shall be velid notwithstending eny other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities

Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is reflied in the manner prescribed in peregraph (2) during the required refiling period, such notice of lien shall be treated as filed on the dete on which it is flied (in accordance with subsection (f) efter the expiretion of such refiting period.

(2) Place For Filing.—A notice of then refiled during the required refilling period chall be effective only-

(A) If-

(i) such notice of ilen is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed: in-regulations issued-by the Secretary) concerning e change in the taxpeyer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—in the case of any notice of fien, the term "required refilling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiting period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such requlations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied ef has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereen, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

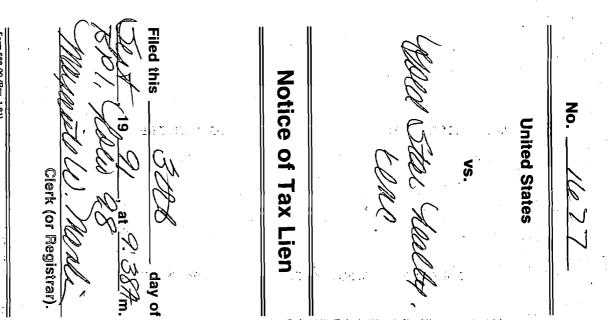
(2) Disclosure of amount of outstanding lion, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ıx Lien Un	der Interr	ial Revenue Laws	}
District		Serial Numb	er	Fo	or Optional Use by Recording Off	ice (
B	ALTIMORE, I	<b>พ</b> บ	529124	654		¥ ÷
notice is give assessed agai liability has be favor of the Ui this taxpayer interest, and o	en that taxes inst the followir een made, but nited States on for the amounts that may		nd penalties) hemand for paymerefore, there is to property be	nave been lent of this s a lien in longing to	RECEIVED CLERK, CIRCUIT COURT 91 SEP 23 AH 10: 30 QUEEN ANNE'S COUNTY	
Name of Taxpay	yer SHELDOI	N M. CORNISH			NH IO: 30 NH IO: 30	ſ
	P. O. BOX QUEENSTOWN				JRT 30	71.
below, unless shall, on the c in IRC 6325(a	notice of lien is day following suc ). Tax Perlod Ended	RMATION: With respect refiled by the date give h date, operate as a certification of the second seco	n in column (e), ficate of release  Date of Assessment	this notice as defined Last Day for Refillng	Unpaid Balance of Assessment	(
(a)	(b)	(c)	(d)	(e)	(f)	— ,
1040	12/31/90	215-94-9520	Ø6/Ø3/91	Ø7/Ø3/Ø1	4663.52	6 4
						(
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY		Total	<b>\$</b> 4663.52	
	CENTRI	EVILLE, MD 21	617		<u> </u>	— ,
This notice wa	as prepared and	signed atBALTII	MORE, MD		, on	this,
the <u>17th</u> d	ay of <u>Sep</u> t	te <b>n∌</b> er 91 .				. <b>8</b> E
Signature 5 \	HOWEND P. VOTTA	AC:	Title		.CONTACT ACS Ø1-Ø491	'
(NOTE: Certif	licate of officer autho	rized by law to take acknowledg	ments is not essenti			'

Rev. Rul. 71-466, 1971 - 2 C.B. 409)



#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a ilen in favor of the United States upon all property and rights to property, whether real or personal, belonging to

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the essessment is made end shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of lime

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impos

ed by eection 6321 shall not be valid as against any purchas er, holder of a security interest, mechanic's lienor, or judg ment lien creditor until notice thereof which meets the require ments of subsaction (f) has been filed by the Secretary.

#### $_{ m o}$ Place For Filing Notice; Form.:

(1) Place For Filing - The notice referred to in sub action (a) shall be filed-

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to

the lien is situlated; and
(ii) Personal Property-In the case of personal property, whether tangible or inlangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such Slate, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filing

as designated by the laws of such State; or (B) With Clerk Of District Court in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

requirements of subparagraph (A), or (C) With Recorder Ot Deeds Of The District Of Cofumbla - In the office of the Recorder of Deeds of the District of Columbia. If the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be eltuated-(A) Real Property - In the case of real property, at its physical location: or

(B) Personal Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the rasidence of a corporation or partnership shall be deemed to be the place at which that principal axecutive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and conjent of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection 27 for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securitiès



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Untess notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiting period, such notice of lien shall be treated as filed on the date on which it is filled (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of tien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of then is refiled to the office in which the prior notice of tien was filed, and

(ii) In the case of real property, and the fact of retiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of Ilen under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if a notice of euch lien is also filed in accordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiting period"

(A) the one-year period ending 30 days after the axpiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with re to any internal revenue tax not later than 30 days after the day on which-

(1) Liability Satisfied er Unenforceable - The Secretary finds that the liability for the amount assessed, togeth-er with all interest in respect thereof, has been fully satisfied er has become legally unenforceable, or

(2) Bond Accepted There is furnished to the Secretary and accepted by him a bond that is conditioned upon The payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Discipsure of amount of outstanding lien.-If a notice of tien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactery written evidence that he has a right in the property subject to such tien or totends to obtain a right in such prope

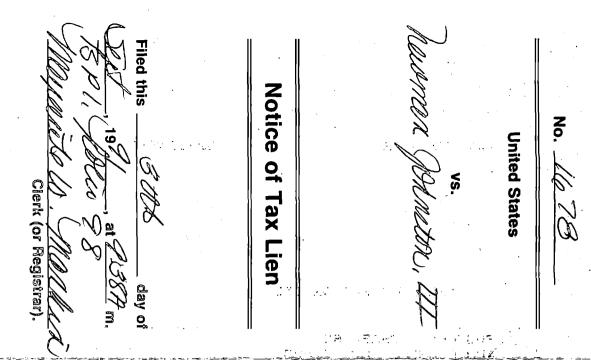
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Department of the Treasury - Internal Revenue Service

## Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. January 1991) For Optional Use by Recording Office Serial Number District BALTIMORE, MD 529125016 As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been QUEEN ANNE'S COUNT assessed against the following-named taxpayer. Demand for payment of this llability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue. Name of Taxpayer GOLD STAR REALTY INC , a CORPORATION RT 50 AND PINEYCREEK RD % IRVING D. HARBAUSH III Residence CHESTER, MD 21619~9524 IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a). Tax Perlod **Unpaid Balance** Date of Last Day for Kind of Tax Identifying Number **Assessment** Reflling of Assessment Ended (a) (b) (d) (e) *(f)* (c) Ø1/27/98 1417.24 941 Ø6/3Ø/87 52-1488226 12/28/87 Ø8/Ø7/Ø1 694.77 941 Ø9/3Ø/87 52-1488226 Ø7/Ø8/91 941 12/31/87 52-1488226 Ø7/Ø8/91 Ø8/Ø7/Ø1 125Ø.57 941 52-1488226 Ø7/Ø1/91 Ø7/31/Ø1 1674.99 Ø3/31/88 941 Ø6/3Ø/8**d** 52-1488226 Ø7/Ø1/91 Ø7/31/Ø1 1747.81 07/31/01 1248.89 941 Ø9/3Ø/88 52-1488226 07/01/91 941 12/31/88 52-1488226 Ø7/Ø1/91 Ø7/31/Ø1 1456.24 Ø7/31/Ø1 1858.67 941 Ø3/31/89 52-1488226 Ø7/Ø1/91 52-1488226 941 07/01/91 Ø7/31/Ø1 1870.60 Ø6/3Ø/89 941 Ø9/3Ø/89 52-1488226 07/01/91 Ø7/31/Ø1 614.42 Ø7/Ø1/91 Ø7/31/Ø1 915.89 941 12/31/89 52-1488226 941 873.02 52-1488226 Ø7/Ø1/91 Ø7/31/Ø1 Ø3/31/9Ø 941 Ø6/3Ø/9Ø 52-1488226 Ø7/Ø1/91 Ø7/31/Ø1 915.3Ø 53Ø.69 940 52-1488226 Ø2/2Ø/89 Ø3/22/99 12/31/87 **94**Ø 12/31/88 52-1488226 Ø6/24/91 Ø7/24/Ø1 124.25 Place of Filing CLERK OF THE CIRCUIT COURT Total QUEEN ANNE'S COUNTY 17193.35 CENTREVILLE, MD 21617 BALTIMORE, MD This notice was prepared and signed at . 24th day of September 91 Signature Title CHF. CONTACT ACS νοττΑ **ACS** 52-01-0491

(NOTE: Confilipate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409) Form 668 (Y) (Rev. 1-91)



#### Excerpts From Internal Revenue Code

668 (Y) (Rev. 1-91)

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the emount (including eny interest, additional emount, addition to lax, or assessable penalty, together with any costs that mey accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless enother date is specifically tixed by law, the lien Imposed by section 6321 shall-arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or e judgment against the taxpayer arising out of such liebility) is setisfied or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen Imposed by section 6321 shall not be valid as against any purches-

er, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereot which meets the requirements of subsection (f) has been filed by the Secretary.

#### (n) Place For Filing Notice; Form.-

(1) Place For Filling - The notice referred to in sub-Section (a) shall be filed. (A) Under State Lews

(I) Real Property - In the case of real property, In one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situteted; and

(li) Personal Property-In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the lews of such State; or

(B) With Clerk Ot District Court-in the office of the clerk of the United States district court for the judicial district In which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subperagraph (A), or

(C) With Recorder Of Deeds Of The District Of Cofumbla - in the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia

(2) Silus Of Property Subject To Lien - For purposes of paragraphs (1) and (4), properly shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical location: or

(B) Personal Property-In the case of personal property, whether langible or intengible, at the residence of the texpeyer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporetion or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia

(3) Form - The form and content of the notice reterred to In subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of taw regarding the torm or content of a notice of Ilen.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treeted as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of then reflied during the required refiling period shall be effective only-

(A) If-

(i) such notice of tien is reflied in the office to which the prior notice of lien was filed, and

(II) In the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regutations issued by the Secretary) concerning a change in the taxpayer'e residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—in the case of eny notice of lien, the term "required refiling period" meens.

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien:

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such requlations as the Secretary may prescribe, the Secretary ehall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied er has become legally unenforceable; or (2) Bond Accepted-There is furnished to the Se-

cretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

#### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such tien may be disclosed to any person who furnishes estisfactory written evidence that he has a right in the property subject to such lien or intende to obtain a right in such property.

Form 668 (Y) (Rev. January 1991)

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Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

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District			Serial Numb	er		For Optional Use by Recording Office	_
. В	ALTIMORE,	MD		529125	Ø <b>9</b> 7		8
notice is give assessed agai liability has be favor of the U this taxpayer	y sections 632 en that taxes nst the following een made, but nited States on for the amou costs that may	RECEIVED CLERK, CIRCUIT COURT 91 SEP 30 AM 9: 38 QUEEN ANNE'S COUNTY					
	, o. INEWLINIA	30111431	ON 111			AH 9: VED COU	•
Residence SOUTHEAST CREEK RD CHURCH HILL, MD 21623					COURT 9: 38	X Car	
below, unless	notice of lien is day following suc	refiled by	the date give	to each assessr n in column (e), ificate of release	this notice		•
Kind of Tax	Tax Perlod Ended (b)	ldentifyl	ng Number (c)	Date of Assessment (d)	Last Day for Refilling	Unpaid Balance of Assessment (f)	_
1949 1949	12/31/86 12/31/87	l	6-2251 6-2251	Ø4/Ø8/91 Ø3/25/91	Ø5/Ø8/Ø Ø4/24/Ø		ill
							•
			- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1				•
				es tem es			
Place of Filing			CIRCUIT COUNTY MD 21	COURT	Tota	63649.13	_
This notice wa	s prepared and			<del></del>		, on th	_ is,
the <u>25th</u> d	ay of <u>Sep</u>	<u>t</u> p <b>ro</b> <u>er</u>	91				131
Signature J	Noward P. VOTTA		AC	Title		F.CONTACT ACS -Ø1-Ø491	_ `
(NOTE: Certif	cate of officer autho	rized by law to	take acknowledg	gments is not essenti	al to the validity of	Notice of Federal Tax lien	

Newman Johnston I

BIMBE OF MARKLAND,

QUEEN ANAL'S CHIEST, SOR.

Tell TAX BY LEY BAS

RECEIRED AGE RECORD TRUS 10

RECORD BOOK FOR QUEEN ANNES

JENBOO SCOTT MacGLASHAN OUTLY

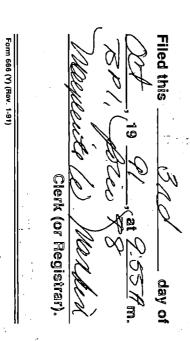
2282

Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

(Rev. 10-2000) For Use by Recording Office Serial Number Area: SMALL BUSINESS/SELF EMPLOYED AREA #4 Lien Unit Phone: (410) 962-1871 529125097 I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of September 30 internal revenue tax lien was filed on 1991 , is authorized to note the books to show the release of this lien for these taxes and additions. Name of Taxpayer NEWMAN JOHNSTON III Residence SOUTHEAST CREEK RD CHURCH HILL, MD 21623 COURT RECORDING INFORMATION: Page UCC No. Serial No. Liber n/a n/a n/a n/a Tax Period Date of Last Day for Unpaid Balance Identifying Number Refiling of Assessment Kind of Tax Ending Assessment ~(e) (f)(b) (c) (d) (a) 12/31/1986 220-46-2251 04/08/1991 05/08/2001 25467.20 1040 03/25/1991 04/24/2001 38181.93 12/31/1987 220-46-2251 1040 COUR S COURT JUEEN ANNE' Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY 63649.13 Total CENTREVILLE, MD 21617 Baltimore, MD This notice was prepared and signed at 06th day of October Title Compliance Technical Support Signature holto Manager

CAT. NO 600261



otice of Tax Lien

Megne a mile

United States

. H. Á Å

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any parson liabla to pay any lax neglects or refuses to pay the same after demand, the amount (including any Interest additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shell continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

- (a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the require-
- ments of subsection (f) has been filed by the Secretary.

  (f) Place For Filing Notice; Form.—
- (1) Place For Filing The notice referred to in subsection (a) shall be tiled-
  - (A) Under State Laws
  - (i) Real Property In the case of real property, In one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situtated; and
  - (ii) Personal Property-In the case of personal property, whether tangible or Intangible, in one office within the State (or the county, or other govarnmental subdivision), as designated by the laws of such State, in which the proparty subjact to the lien is situated; except that Stata law merely conforming to reenacting Federal law establishing a national tiling system does not constitute a second office for filing as designated by the laws of such State; or
- (B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the Stata has not by law designated one office which meats the requirements of subparagraph (A), or
  - (C) With Recorder Of Deads Of The District Of Columbla In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

- (2) Situs OI Property Subject To Lien For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the casa of raal proparty, at its physical location: or
- (B) Personal Property-In the case of personal property, whether tangible or intengible, at the residence of the taxpayer at the lime the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be daamad to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - Tha form and contant of the notice referred to in subsection (a) ehall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regerding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
  - Motor vahiclas



Lien # 1679

(g) Refiling Of Notice.—For purposes of this section-

- (1) **General Rule.**—Unless notice of lian is rafiled in the manner prescribed in paragraph (2) during the required retiling period, such notice of lian shall be treated as filed on the dete on which it is tiled (in accordance with subsection (f) after the expiration of such refilling period.
- (2) Place For Filing.—A notice of lian retiled during the required rafiling period shall be affective only.

  (A) If
  - (i) such notice of lien ie retiled in the office in which the prior notice of lien was filled, and
  - (ii) In the case of real property, and the fact of refilling is aniared and recorded in an index to the extent required by subsection (f) (4), and
  - (B) In any case in which, 90 days or mora prior to the date of a refilling of notice of ilen under subparagraph (A), the

Secretary received written information (in the manner prescribed in ragulations issued by the Secretary) concerning a change in the taxpayer's reeldence, if a nucle of such iten is also filled in accerdance with subsection (f) in the State in which such residence is located.

- (3) Required Refiling Period.—In the case of any notice of iren, the term "required refiling period" magnitudes.
- (A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

- (a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any ilen imposed with respect to any internal revenue tax not later than 30 days after the day on which.
- (1) Liability Satisfied er Unenforceable The Secratary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied er has become legally unenforceable; or
- (2) Bond Accepted-There is furnished to the Secratary and accepted by him a bond that is conditioned upon tha payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such raquirements relating to terms, conditions, and form of the bond and aureties thereon, as may be epecified by such resolutions.

# Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (x) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

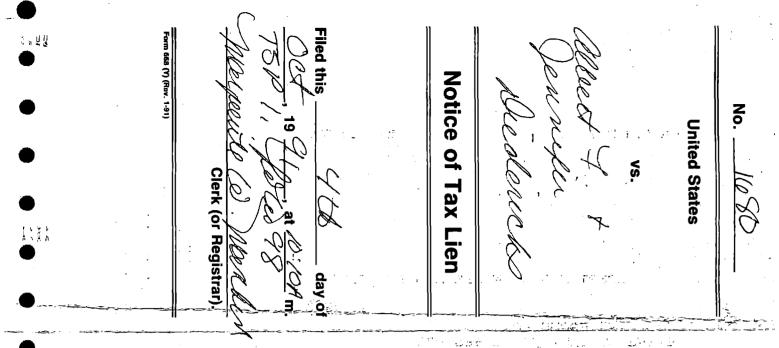
(2) Disclosure of amount of outstanding ilen, if a notice of ilen has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by euch ilen may be disclosed to any person who furniehes eatisfactery written evidence that he has a right in the property eubject to auch ilan or intende to obtain a right in euch property.

Form 558 (Y) (Rev. 1-91)

Ø

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ıx Lien Un	ider Intei	rnal Revenue La	aws
District	•	Serial Numb	er		For Optional Use by Recordi	ng Office
As provided by	y sections 6321			y t y		
assessed agal llability has be favor of the Ur this taxpayer	nst the followir een made, but nited States on for the amou costs that may	ent of this s a lien in longing to	CLERK, CIRCUIT COURT 91 OCT -3 AM 9: 55 QUEEN ANNE'S COUNTY	פ פ פ		
Name of Taxpay			SRCUIT COURT -3 AM 9: 55 WME'S COUNTY			
	PO BOX 293 GRASONVILLI		77 55 77	APP.		
below, unless	notice of lien is lay following suc ).	RMATION: With respect refiled by the date given h date, operate as a certi	n in column (e), ficate of release	this notice as defined		•
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day fo Refiling (e)	or Unpaid Baland of Assessmen (f)	
1Ø4Ø	12/31/87	214-36-4331*	12/10/90	Ø1/Ø9/Ø	4187.	17 !}:
						•
			. •			•
,			in the second of			- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Place of Filing		<del></del>		l		
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tota	4187.	17
This notice wa	s prepared and	signed atBALTII	MORE, MD			. , on this,
the <u>26th</u> d	ay of <u>Sep</u> t	<u>t</u> բ <b>դա</b> բ <u>er 91</u> .				12
Signature $\int_{-\pi}^{\pi} \mathcal{H}$	broud	AC	Title	MA	NAGER	
(NOTE: Certif	icate of officer author	rized by law to take acknowledg	ments is not essenti	al to the validity of	Notice of Federal Tax Ilen	



#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If eny person lieble to pey any lax neglects or refuses to pey the same effer demend, the emount (including any interest, additional emount, addition to tax, or essessable penalty, together with any costs thet mey eccrue in eddition thereto) chall be elien in fevor of the United States upon all property and rights to property, whether real or personel, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by lew, the lien imposed by section 6321 shall erise at the time the assessment is made and shell conlinue until the liability for the amount so assessed (or a judgment against the taxpeyer arising out of such liability) is sellsified or becomes unenforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impose (

ed by section 6321 shall not be valid as egainst any purchaser, holder of e security interest, mechanic's llenor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretery.

#### no Place For Filing Notice; Form.—

(1) Plece For Filing - The notice referred to in subsection (e) shall be filled-

(A) Under Siele Laws

(i) Real Property - In the case of reel property, In one office within the Stale (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property subject to the lien is situleted; end

(II) Personal Property-In the case of personal property, whether tangible or intangible, in one office within line State (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property subject to the lien is silueted; except their State lew merely conforming to reenacting Federal lew establishing enational filling system does not constitute a second office for filling as designeted by the lews of such State; or (B) With Clerk Of District Court-in the office of the

(B) With Clerk Of District Court-in the office of the clerk of the United Stetes district court for the judicial district in which the property subject to lien is situeted, whenever the State has not by law designated one office which meets the

requirements of subparegraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia. In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situeted in the District of Columbia.

- (2) Situs Of Property Subject To Lien For purposes of paregraphs (1) end (4), property shall be deemed to be situeled-(A) Reel Property - In the case of real property, et its physical location; or
- (B) Personal Property in the case of personal property, whether tangible or intengible, et line residence of the taxpeyer et the time the notice of tien is filed.

For purposes of paregraph (2) (B), the residence of e corporation or partnership shall be deemed to be the piece et which the principal executive office of the business is loceled, and the residence of e taxpeyer whose residence is wilhout the United Steles shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regerding the form or content of e notice of tien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities
 Motor vehicles



Lien # 1680

(g) Refiling Of Notice.—For purposes of this section-

- (1) **General Rule.**—Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treeted as filled on the date on which it is filled (in accordance with subsection (f) after the expiration of such refilling period.
- (2) Place For Filing.—A notice of the refiled during the required refiling period shall be effective only.

  (A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the tect of refiling is enlered and recorded in an index to the extent required by subsection (f) (4), and

 (B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the menner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer'e residence, if a notice of such tien is also tilled in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refilling Period.—In the case of any notice of lien, the term "required refilling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, logether with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

has become legally unentorceeble; or
(2) Bond Accepted-There is turnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereor, within the time prescribed by law (including any extension of such time), and that is in accordance with such-requirements-relating-to-terms; conditions; and-form-efficient and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

M Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding illen,-if a notice of lien has been filled pursuant to section 6323(f), the amount of the outstanding obligation secured by such illen may be disclosed to any person who furnishes eatisfactory written evidence that he has a right in the property subject to such illen or intends to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	of Federal Ta	x Lien Un	der Inter	rnal Revenue Laws		
District		Serial Numb	er		For Optional Use by Recording Office		
BA	LTIMORE	776	•				
notice Is giver assessed again liability has bee favor of the Uni	n that taxes at the following made, but ited States on for the amounts that may a	, 6322, and 6323 of the (Including Interest an ig-named taxpayer. De it remains unpaid. The all property and rights nt of these taxes, a accrue.  F & JENNIFER A	nd penaltles) he mand for paymerefore, there is to property be and additional	nave been lent of this is a lien in longing to penalties,	RECEIVED CLERK, CIRCUIT COURT 91 OCT -4 AN 19: 10 QUEEN ANRE'S COUNTY		
S IMPORTANT F			to each assessr		VED ANIO: 10 'S COUNTY		
shall, on the da in IRC 6325(a).	y following such	n date, operate as a certi	ficate of release  Date of	as defined  Last Day for			
Kind of Tax (a)	Ended (b)	Identifying Number (c)	Assessment (d)	Refiling (e)	of Assessment (f)		
1Ø4Ø	12/31/88	215-36-8092	Ø2/18/91	Ø3/2Ø/8	Ø1 5003.30		
: -/	en e		14				
Place of Filing		ANNE'S COUNTY	COURT	Tot	tal \$ 5003.30		
This notice was	prepared and	signed atBALTI	MORE, MD		, <b>o</b> n this		
the <u>27th</u> da	y of <u>Sep</u>	tẹ∩®e <u>r 91</u>					
Signature  for W. Sachmee ACS  (NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien							

1688

**United States** 

VS.

## **Release of Tax Lien**

and proper entry made in

Book No.

Book No.

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Form 668(Z)

0

Department of the Treasury - Internal Revenue Service

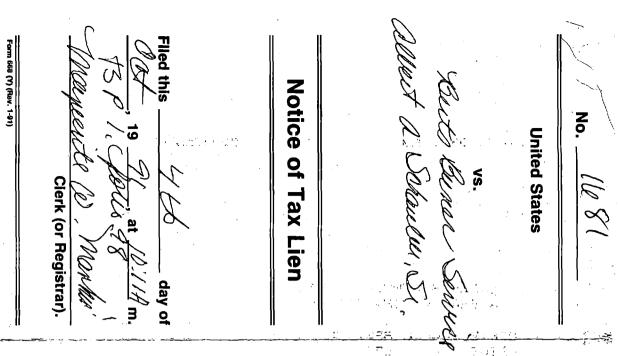
(Rev. April 1984)

The state of the

## Certificate of Release of Federal Tax Lien

District		Serial Number	<del>,</del>		For Optional Use by Recording Office
В	ALTIMORE, M	1D	5291257	776	
(a) of the Intern for all statutory these taxes and the notice of in	al Revenue Code	named taxpayer, the requirement to the len provided to the len provided the released. The proper killen was filled on the books to show the released.	he taxes listed be by Code section ( officer in the offic October 04	low and 6321 for e where	RECEIVED CLERK, CIRCUIT COURT 93 FEB 12 AM 10: 29 QUEEN ANNE'S COUNTY
ame of Taxpaye	ALBERT F	& JENNIFER A D	IEDERICHS		VED JIT COURT MIO: 29 'S COUNT'
	326 FIVE FA STEVENSVILL		726		RT TY
COURT RECO Liber n/a	ORDING INFO Page n/a	ORMATION: UCC No. n/a	Serial No. 1680		
Kind of Tax	Tax Period Ended	Identifying Number	Date of Assessment (d)	Last Day for Refilling	or Unpaid Balance of Assessment
1040	12/31/88	215-36-8092	02/18/91	03/20/0	5003.30
lace of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY VILLE, MD 21	COURT 617	Total	<b>\$</b> 5003.30
This certificate w	as prepared and	signed at <u>BALTII</u>	MORE, MD		, on t
he <u>4th</u> day	of <u>February</u> ,	19 <u>93</u>			

CAT. NO. 60026[



#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If eny person liebie to pey eny tax neglects or refuses lo pey the same after demand, the emount (including eny interest, addillonal emount, addillon to tax, or essessable penalty, together with any costs that mey eccrue in addition thereto) ehall be ellen in fevor of the United Stetes upon ell property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by law, the lien imposed by section 6321 shall arise at the lime the essessment is mede and shall continue until the liability for the amount so assessed (or e judgment egelnat the taxpeyer arising out of such liebility) is eatisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ilen Imposed by section 6321 shall not be valid as egainst any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requiremants of subsection (f) has been filled by the Secretary.

### ო Place For Filing Notice; Form.-

(1) Place For Filing . The notice referred to in subsection (e) shell be filed.

(A) Under Stete Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other-governmental aubdivision), as designated by the laws of such Stete, in which the property subject to the lien is altuteted; and

(ii) Personal Property-in the case of personal property, whether tangible or inlangible, in one office within the Stete (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien is situeled; except that State lew merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filling as designated by the laws of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

State has not by law designated one office which meets the requirements of subparagraph (A), or
(C) With Recorder Of Deeds Of The District Of Co
fumble - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the tien is eliueted in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paregraphs (1) end (4), property shall be deemed to be situeted-(A) Real Property - In the case of real property, et its physical locetion; or

(B) Personal Property in the case of personal property, whether tangible or intangible, at the residence of the taxpayer et the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of a corporation or partnership shell be deemed to be the piece at which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law recarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities

Motor vehicles



Lien # 1681

(g) Refilling Of Notice.—For purposes of this

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the dele on which it is filed (in accordance with subsection (f) after the expiration of auch refiling period.

(2) Place For Filing.—A notice of lien refilled during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of Ben under subparagraph (A), the

Secretery received written information (in the menner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if a nucleot such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of tien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to euch regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of ony lien imposed with respect to any internal revenue tax not later than 30 days after the day on which

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by euch

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding fien, if a notice of lien has been filed pursuant to each on 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	ider Inte	ernal	Revenue Laws
District		Serial Num				otional Use by Recording Office
Be	ALTIMORE,	ΜĎ	529125749			άi
notice is give assessed again liability has be favor of the Ur this taxpayer	en that taxes nst the followir een made, but nited States on for the amou	I, 6322, and 6323 of the control of	nd penaltles) I emand for paym nerefore, there I s to property be	have been nent of this is a lien in elonging to		RECEIVED CLERK, CIRCUIT COURT 91 OCT -4 AM IO: 11
Interest, and costs that may accrue.  Name of Taxpayer BERTS BURNER SERVICE  ALBERT A SCHAUBER SR						RCUIT L AM
	BERTS BURN PRICE, MD	ER SERVICE 21656				COURT ID: 11
below, unless	notice of lien is lay following suc	RMATION: With respec refiled by the date give h date, operate as a cer	en in column (e),	this notice		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day f Refiling (e)		Unpaid Balance of Assessment (f)
941 941 941 941 941	Ø3/31/9Ø Ø6/3Ø/9Ø Ø9/3Ø/9Ø 12/31/9Ø Ø3/31/91	52-1395896 52-1395896 52-1395896 52-1395896 52-1395896	Ø6/25/9Ø 12/1Ø/9Ø Ø2/Ø4/91 Ø7/Ø1/91 Ø6/1Ø/91	Ø7/25/ Ø1/Ø9/ Ø3/Ø6/ Ø7/31/ Ø7/10/	Ø1 Ø1 Ø1	3932.86 3609.90 2661.63 6394.91 3145.12
		1	1,			
Discontinuo						
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	То	tal \$	19744.42
This notice wa	s prepared and	signed atBALTI	MORE, MD			, on this,
the 27th da	ay of <u>Sep</u>	<u>t</u> բ <b>փ</b> թ <u>er 91</u>	•			¥∙ ∪
Signature	Stall.		Title		ANAGE	ER
(NOTE: Certifi	cate of officer author	ized by law to take acknowled		al to the validity	of Notice	of Federal Tax lien

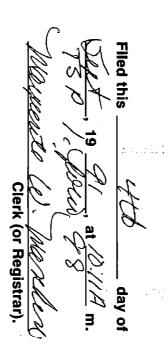
(Rev. 10-2000)

5356

Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

Area:		rial Number	<u> -</u>		e by Recording Office
SMALL BUSINESS/SELF EMPLO Lien Unit Phone: (410) 962-18		52912574	9		
I certify that the following-named to of the Internal Revenue Code has additions. Therefore, the lien propadditions has been released. The internal revenue tax lien was filed 1991, is authorized to not these taxes and additions.  Name of Taxpayer BERTS BU ALBERT A	satisfied the taxes list vided by Code section e proper officer in the lon Octobe of the books to show	ted below and all st 6321 for these tax office where the no r 04	atutory es and otice of		RECEIVED CLERK, CIRCUIT COURT 01FEB   2 AM   1:52 QUEEN ANNE'S COUNTY
PRICE, M	RNER SERVICE ID 21656 RECORDING INF Serial No. 1681	ORMATION:			
Kind of Tax (a)  Tax Period Ending (b)	Identifying Number	Date of Assessment (d)	Re	Day for filing (e)	Unpaid Balance of Assessment (f)
941 03/31/1990 941 06/30/1990 941 09/30/1990 941 12/31/1990 941 03/31/1991 ******	52-1395896 52-1395896 52-1395896 52-1395896 52-1395896	06/25/1990 12/10/1990 02/04/1991 07/01/1991 06/10/1991	01/0 03/0 07/3 07/1	5/2000 9/2001 6/2001 1/2001 0/2001 *****	3932.86 3609.90 2661.63 6394.91 3145.12
QUEEN	OF THE CIRCU ANNE'S COUNT EVILLE, MD 21	Ϋ́		Total	\$ 19744.42
This notice was prepared and sign the05th_day ofFebr	gned at	altimore, MD	)		, on this,
Signature  Signature  (NOTE: Certificate of officer auth	norized by law to take ack	Mana	ager		ical Support  Certificate of Release of



otice ē

iited States

**Excerpts From Internal Revenue Code** 

Sec. 6321. Lien For Taxes

If eny person lieble to pey any tax neglects or refuses to pay the same after demand, the smount (including any interest, additional amount, eddition to tax, or assessable penalty, together with any costs that mey accrue in eddition thereto; shall be a lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by lew, the lien Imposed by section 6321 shall arise at the time the assessment is mede and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liebility) is satisfied or becomes unenforceable by reason of lapse of time

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Llen Creditors.—The lien Imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic'e lienor, or judgment lien creditor until notice thereof which meets the require-

#### ments of subsection (f) has been filled by the Secretary. (1) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in sub-ection (a) shall be filed-(A) Under State Lews

(i) Real Property In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such Stete, in which the property subject to the lien is situteted; end

(ii) Personel Property-in the case of personal property, whether tengible or intangible, in one office within the Stete (or the county, or other governmental subdivision), as designeted by the lews of such subdivision), as designeted by the tens of second State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing e national filling for the state of the second se system does not constitute a second office for filing as designated by the lews of such State; or
(B) With Clerk Of Dietrict Court-in the office of the

clerk of the United States district court for the judicial district in which the property subject to lish is situeted, whenever the State has not by lew designeted one office which meets the

requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Co-lumbia - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situeted in the District of Columbia.

- (2) Silus Of Property Subject To Lien For purposes of peragrephs (1) end (4), property shell be deemed to be situeted-(A) Real Property - In the case of real property, et its physical
- (B) Pereonal Property-in the case of personel property, whether tangible or inlangible, et the residence of the taxpayer et the lime the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shall be deemed to be the piece at which the principal executive office of the business is located, and the residence of a taxpeyer whose residence ie without the United States shall be deemed to be in the District of Columbia.

(3) Form . The form and content of the notice referred to In subsection (e) ehalf be prescribed by the Secretary. Such notice shell be valid notwithstanding any other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



Lien # 1682

(g) Refilling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of then is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treeted as filed on the dete on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only-

(A) If-

- (i) such notice of ilen is reflied in the office in which the prior notice of lien was filed, end
- (ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the menner prescribed in regulations issued by the Secretary) concerning e change in the taxpsyer's residence, if a notice of such lien is also filed in accordance with subsection (f) In the State in which such residence is

- (3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period"
- (A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the lax, and
- (B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of tien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien .— Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied er Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied er has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest In respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and ferm of the bond and suretles thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(b) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

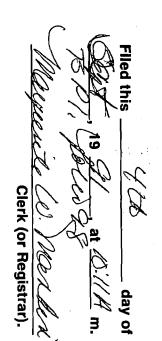
(2) Disclosure of amount of outstanding ilen,-if a notice of lian has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intende to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

NOTICE	e of Federal Ta	IX Lien Un	aer inte	rnai H	evenue Laws	
	Serial Numb	er		For Option	nal Use by Recording Office	_ (
TIMORE, N	1D	529126	369			47 0
that taxes ( t the followin n made, but i ed States on or the amou sts that may a	(including interest an g-named taxpayer. De it remains unpaid. The all property and rights nt of these taxes, a accrue.	nd penalties) he mand for paymerefore, there is to property be additional	ent of this s a lien in longing to penalties,		CLERK, C 91 OCT - QUEEN AI	
ADVANCE	ED EXCAVATION ,	a LURPURA	ITON,		ROUIROU	•
		ø	~ .	٠	/ED IIT COURT MMIO: /11 S COURTY	Дис
otice of lien is r following such	refiled by the date giver n date, operate as a certi	n in column (e), ficate of release	this notice as defined Last Day fo	or	Unpaid Balance	- -
Ended (b)	Identifying Number (c)	Assessment (d)	Refiling (e)		of Assessment	
Ø3/31/91	52-1411547	Ø6/Ø3/91	Ø7/Ø3/	Ø1	18554.76	
	•					)1; •
	•		·			•
			·			•
	· - a :		,			
						111
						_
QUEEN	ANNE'S COUNTY		To:	tal   \$	18554.76	
prepared and	signed atBALTI	MORE, MD			, on th	is,
of <u>Sept</u>	e <b>f®</b> <u>er 91</u> .			··.		Wth
oword RIVERA		Title				- `
	CLERK QUEEN CENTRE	Serial Numb  Sections 6321, 6322, and 6323 of the that taxes (including interest and the following-named taxpayer. Deen made, but it remains unpaid. The ed States on all property and rights for the amount of these taxes, a sts that may accrue.  ADVANCED EXCAVATION,  O. BOX 370  JEENSTOWN, MD 21658-037  ELEASE INFORMATION: With respect of the of lien is refiled by the date giver of following such date, operate as a certification of the company of the co	Serial Number  TIMORE, MD  529126  Sections 6321, 6322, and 6323 of the Internal Reve that taxes (including interest and penalties) had the following-named taxpayer. Demand for paym in made, but it remains unpaid. Therefore, there is ed States on all property and rights to property be on the amount of these taxes, and additional states that may accrue.  ADVANCED EXCAVATION, a CORPORAL  O. BOX 370  JEENSTOWN, MD 21658-0370  ELEASE INFORMATION: With respect to each assessing office of lien is refiled by the date given in column (e), rollowing such date, operate as a certificate of release  Tax Period Ended Identifying Number (c)  B3/31/91  52-1411547  Date of Assessment (d)  ### ASSESSMENT COUNTY CENTREVILLE, MD 21617  Prepared and signed at BALTIMORE, MD  of September 91  Title	Serial Number  TIMORE, MD  529126369  sections 6321, 6322, and 6323 of the Internal Revenue Code, that taxes (including interest and penalties) have been it the following-named taxpayer. Demand for payment of this in made, but it remains unpaid. Therefore, there is a lien in ed States on all property and rights to property belonging to or the amount of these taxes, and additional penalties, sist that may accrue.  ADVANCED EXCAVATION, a CORPORATION.  O. BOX 37Ø  JEENSTOWN, MD 21658-Ø37Ø  ELEASE INFORMATION: With respect to each assessment listed obice of lien is refilled by the date given in column (e), this notice of following such date, operate as a certificate of release as defined in following such date, operate as a certificate of release as defined in the following such date, operate as a certificate of release as defined in following such date, operate as a certificate of release as defined in following such date, operate as a certificate of release as defined in following such date, operate as a certificate of release as defined in following such date, operate as a certificate of release as defined in following such date, operate as a certificate of release as defined in following such date, operate as a certificate of release as defined in following such date, operate as a certificate of release as defined in following such date, operate as a certificate of release as defined in following such date, operate as a certificate of release as defined in following such date, operate as a certificate of release as defined in following such date, operate as a certificate of release as defined in following such date, operate as a certificate of release as defined in following such date, operate as a certificate of release as defined in following such date, operate as a certificate of release as defined in following such date, operate as a certificate of release as defined in following such date, operate as a certificate of release as defined in following such date, operate as a certificate of release as defined	Serial Number 529126369  Sections 6321, 6322, and 6323 of the Internal Revenue Code, that taxes (including interest and penalties) have been in the following-named taxpayer. Demand for payment of this in made, but it remains unpaid. Therefore, there is a lien in ed States on all property and rights to property belonging to or the amount of these taxes, and additional penalties, sts that may accrue.  ADVANCED EXCAVATION, a CORPORATION.  O. BOX 370  JEENSTOWN, MD 21658-0370  ELEASE INFORMATION: With respect to each assessment listed of following such date, operate as a certificate of release as defined of the internal following such date, operate as a certificate of release as defined (d)  Fax Period Identifying Number Assessment Refilling (e)  Ø3/31/91 52-1411547 Ø6/Ø3/91 Ø7/Ø3/Ø1  CLERK OF THE CIRCUIT COURT Refilling (e)  Ø3/31/91 52-1411547 Ø6/Ø3/91 Ø7/Ø3/Ø1  CLERK OF THE CIRCUIT COURT Total \$  CLERK OF THE CIRCUIT COURT Total \$  Prepared and signed at RALTIMORE, MD  of September 91  Title REVENUE 52-01-3	Sections 6321, 6322, and 6323 of the Internal Revenue Code, that taxes (including interest and penalties) have been it the following-named taxpayer. Demand for payment of this in made, but it remains unpaid. Therefore, there is a iten in ed States on all property and rights to property belonging to or the amount of these taxes, and additional penalties, at that may accrue.  ADVANCED EXCAVATION, a CORPORATION.  O. BOX 370  JEENSTOWN, MD 21658-0370  ELEASE INFORMATION: With respect to each assessment listed otice of lien is reflied by the date given in column (e), this notice following such date, operate as a certificate of release as defined (b)  Fax Period Identifying Number (c)  EAST Day for Refilling (e)  Date of Assessment (f)  ELEAK OF THE CIRCUIT COURT (g)  Date of Assessment (g)  ELEAK OF THE CIRCUIT COURT (g)  DIECEN ANNE'S COUNTY (g)  CLERK OF THE CIRCUIT COURT (g)  DIECEN ANNE'S COUNTY (g)  DIECN ANNE'S (g)

Rev. Rul. 71-466, 1971 - 2 C.B. 409)



Notice of Tax Lier

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United States

#### **Excerpts From Internal Revenue Code**

668 (Y) (Rev.

#### Sec. 6321. Lien For Taxes

If eny person liable to pey any tax neglects or refuses to pey the same efter demend, the emount (including any interest, includitional amount, addition to tax, or esseesable penalty, together with any costs that may eccrue in addition thereto) shall be a lien in tavor of the United States upon ell property end rights to property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another date is specifically tixed by lew, the lien imposed by section 6321 shell erise at the time the assessment is made and shell continue until the liability for the amount so assessed (or e judgment against the taxpeyer erising out of such liability) is satisfied or becomes unenforceable by reason of tapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as against eny purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (1) Place For Filling Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (e) shell be filed-(A) Under State Laws

(A) Under State Laws (i) Real Property - In the case of real property, In one office within the Stete (or the county, or other governmental subdivision), as designeted by the lews of such Stete, in which the property subject to

the lien is elitated; end
(ii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental auddivision), as designeled by the lews of such State, in which the property subject to the lien is attueted; except that State lew merely conforming to reenacting Federal lew establishing a netional filling system does not constitute a second office for filling as designated by the lews of such State; or

as designated by the lews of such State; or (B) With Clark of District Court-in the office of the clark of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

requirements of subparagraph (A), or
(C) With Recorder Of Deeds Of The District Of Columbla - In the office of the Recorder of Deeds of the District
of Columbia, if the property subject to the lien is situated in the
District of Columbia.

(2) Situs Of Property Subject To Lien · For purposes of paregrephs (1) end (4), property shall be deemed to be situated-(A) Real Property · In the case of real property, et its physical location; or

(B) Personal Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpayer of the time the notice of lien is filled.

For purposes of paregraph (2) (B), the recidence of a corporation or partnership shell be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shell be deemed to be in the District of Columbia.

(3) Form - The torm and content of the notice reterred to in subsection (e) shall be prescribed by the Secretary. Such notice shell be valid notwithstanding any other provision of lew regerding the form or content of a notice of tien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1683

(g) Refiling Of Notice.—For purposes of this section:

(1) **General Rule.**—Unless notice of lien is refiled in the menner prescribed in paragraph (2) during the required refiling period, euch notice of lien shell be treated as filed on the date on which it is filed (in accordance with subsection (f) effer the expiration of such refiling period.

(2) Place For Filing.—A notice of tien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulatione issued by the Secretary) concerning a change in the laxpayer's residence, it a notice of such liten is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refilling Period.—in the case of any notice of iten, the term "required retilling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for euch notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legalty unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requiremente relating to terms, conditions, and form of the bond and sureties thereon, as may be epecified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filled pursuant to section 6323(f), the amount of the outstanding obligation secured by such limmay be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property eubject to such lien or intends to obtain a right in such property.

7Ø

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	of Federal Ta	x Lien Un	der Inter	nal Revenue Laws	
District	<del></del> -	Serial Number	er		For Optional Use by Recording Office	_ (
BAL	TIMORE, N	10	529126	370		
notice is given assessed agains liability has been favor of the Unite this taxpayer for interest, and cos	that taxes ( t the followin n made, but i ed States on or the amou sts that may a		d penalties) h mand for paym prefore, there i to property be	nave been ent of this s a lien in longing to	CLERK, 91 OCT QUEEN A	- የ ች ጎ ለ (
	O. BOX 1		183		CLERK CIRCUIT COURT 91 OCT -1, AM 10: 11 QUEEN ARRE'S COURTY	
below, unless no shall, on the day in IRC 6325(a).	otice of lien is	RMATION: With respect refiled by the date given a date, operate as a certif	in column (e),	this notice	~ ~	
Kind of Tax (a)	Ended (b)	identifying Number (c)	Assessment (d)	Refiling (e)	of Assessment (f)	
6672	12/31/9Ø	219-36-7154	Ø4/11/91	Ø5/11/0	103444.51	
		United Section (Control of Control of Contro				ELE.
Discount Filling				<u> </u>		_ •
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 216		Tota	103444.51	د پا با <u>.</u>
This notice was p	orepared and	signed at <u>BALTI</u>	10RE, MD		, on this	\$,
the <u>3Øth</u> d <b>a</b> y	ofSept	ę <b>ή©</b> <u>er 91</u> .				
Signature J. Work	Word RIVERA	zed by law to take acknowledg	Title	52	VENUE OFFICER -Ø1-3525	_ •

STASE OF MARKLAND,

PHIS POR RECORD THIS CE AS RECORD ROOK ROOK ROOK THIS CE AS RECORD ROOK FOR QUKEN ANNE'S COUNTY

MENSYLLEGIES LICES OLBRE,

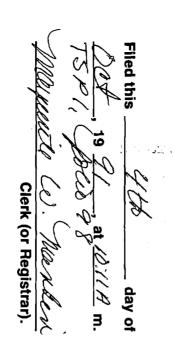
(Rev. 10-2000)

5356

Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

Area:		Serial Number		For Us	se by Recording Office
SMALL BUSINESS/SELF EMPL Lien Unit Phone: (410) 962-1	OYED AREA #4 871	52912	6370		
these taxes and additions.  Name of Taxpayer FAYE E.  Residence P. O. B	s satisfied the taxes ovided by Code section to section of the proper officer in the distribution of the books to show the books	listed below and a on 6321 for these he office where the oer 04 ow the release of the oer of the oer of the oer oer oer oer oer oer oer oer oer oe	Il statutory taxes and notice of		RECEIVED CLERK, CIRCUIT COURT O1 JUN -6 PM 12: 41
COURT Liber Page UCC No. n/a n/a n/a	RECORDING IN Serial No. 1683	NFORMATION:			~ T
Kind of Tax Period Ending (a) (b)	Identifying Numb	Date of Assessment	Last R	Day for efiling (e)	Unpaid Balance of Assessment (f)
6672 12/31/1990	219-36-7154			1/2001	103444.51
QUEE	OF THE CIRC N ANNE'S COUN REVILLE, MD 2	TY		Total	\$ 103444.51
This notice was prepared and sinds the21st_day ofMay	gried at	Baltimore,	MD		, on this,
Signature Jul 7. A	helter		ompliand	ce Techn	ical Support



lotice of Tax Lie

marchae

United States

1684

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If eny person liable to pey any lax neglacts or refuses to pey the same efter demend, the amount (including any interest, additional amount, addition to tax, or essessable penalty, together with any costs their mey eccrue in addition thereto) shall be ellen in fevor of the United Steles upon ell property end rights to proparty, whether real or parsonal, belonging to euch parson.

#### Sec. 6322. Period Of Lien.

Unlass another date is specifically fixed by lew, the lian imposed by section 6321 shall erise at the time the assassment is made and shall continue until the liability for the amount so assassed (or e judgment agains) the taxpeyer arising out of such liability) is selfsited or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid as ageinst any purchaser, holder of a security interest, mechanic's lianor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### n Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in eubsection (e)-shall be filed-(A) Under Siete Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmentel subdivision), as dasigneted by tha lews of such Stete, in which the property subject to the lien is situteled; and

(ii) Personal Property-in the case of personal property, whather tangible or initangible, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lian is eitueled; except that State lew merely conforming to reenacting Federal lew establishing e netionel filing system does not constitute e second office for filing as designated by the laws of euch State:

as designeted by the laws of euch State; or
(B) With Clerk Of District Court-in the office of the
clerk of the United Steles district court for the judicial district
in which the property subject to lien is ellusted, whenever the
State has not by law designeted one office which meets the

requirements of subparegraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbla - In the office of the Recorder of Deeds of the District
of Columbla, if the property subject to the lien is situated in the
District of Columble.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) end (4), proparty shall be deemed to be situeled-(A) Reel Property - In the case of real property, et its physical location: or

(B) Personel Property-in the casa of personel property, whether tangible or intangible, et lite residence of the laxpayer et the time the notice of lien is filed.

For purposes of paragreph (2) (B), the residence of e corporation or parinership shell be deemed to be the place at which the principal executive office of the business is located, and the rasidence of a taxpeyer whose rasidence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - Tha form and content of the notice referred to the subsection (a) shall be prescribed by the Secretary. Such notice shell be valid notwithstanding any other provision of law regarding the form or content of e notice of lian.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities
 Molor vehicles



Lien # 1684

(g) Refiling Of Notice.—For purposes of this

(1) **General Rule.**—Unless notice of lien is refilad in the manner prescribed in paragraph (2) during the required
refiling period, such notice of lien shall be treeted as filed on the
dele on which it is filed (in eccordance with subsection (f) after
tha expiration of such rafiling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refilling is entared and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulatione issued by the Secretary) concerning a change in the texpeyer'e residence, if a notice of such lien is also filled in accordance with subsection (f) in the State in which each residence is located.

(3) Required Refilling Period.—In the case of any notice of lien, the term "required refilling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to euch regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully eatisfied er has become legelly unenforceable; or (2) Bond Accepted-There is furnished to the Se-

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of euch time), and that is in accordance with such requirements relating to terme, conditions, and form of the bond and sureties thereon, as may be epecified by euch regulating.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (N) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien-if a notice of lien has been filled pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishee eatisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

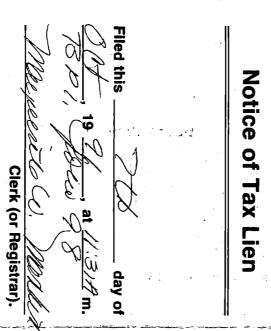
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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Interr	nal Revenue Laws
District		Serial Numb	er	Fo	or Optional Use by Recording Office
ВА	LTIMORE, I	MD	529126	355	
notice is giver assessed again liability has bee favor of the Uni	n that taxes st the followir en made, but ited States on for the amou	, 6322, and 6323 of th (Including Interest ar ig-named taxpayer. De it remains unpaid. Th all property and rights int of these taxes, a accrue.	nd penalties) hemand for paymere longered to the contract of t	nave been sent of this so a lien in solution in the sent of the se	RECEIVED CLERK, CIRCUIT COURT 91 OCT -1, AMIO: 11 QUEEN ANNE'S COUNTY
Name of Taxpaye	er LEONARI	DAS MAROULAKIS		-	VED UIT COURT AM IO: 11
	400 CENTRI ENTREVILLI				TY TO SEE THE
below, unless i	notice of lien is ay following suc	RMATION: With respect refiled by the date given his date, operate as a certing.	n in column (e <u>),</u> ificate of release	this notice as defined	
Kind of Tax	Tax Period Ended (b)	identifying Number	Date of Assessment (d)	Last Day for Refiling	Unpaid Balance of Assessment
941 941 941 941 941 941 940 94Ø	12/31/87 Ø3/31/88 Ø6/3Ø/89 Ø9/3Ø/89 Ø3/31/9Ø Ø6/3Ø/9Ø Ø9/3Ø/9Ø 12/31/87 12/31/88	067-54-1152 067-54-1152 067-54-1152 067-54-1152 067-54-1152 067-54-1152 067-54-1152 067-54-1152	Ø3/21/88 Ø6/27/88 Ø6/25/9Ø Ø6/25/9Ø Ø8/19/91 Ø8/19/91 Ø8/19/91 Ø3/14/88 Ø7/Ø2/9Ø	Ø4/2Ø/98 Ø7/27/98 Ø7/25/ØØ Ø7/25/ØØ Ø9/18/Ø1 Ø9/18/Ø1 Ø9/18/Ø1 Ø4/13/98 Ø8/Ø1/ØØ	214.97 2288.94 2993.44 1761.04 6545.89 6954.10 7383.94 1009.39 721.68
·	QUEEN	ANNE'S COUNTY	617	Total	\$ 29873.39
		signed at <u>BALTI</u>	MORE, MD	·	, on this
Signature J. W	oward M. COOPER	lzed by law to take acknowled	Title	52-	VENUE OFFICER -Ø1-3135

Rev. Rul. 71-466, 1971 - 2 C.B. 409)



Inited States

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If eny person liable to pey eny tax neglects or refuses to pey the same efter demand, the amount (including any interest, additional amount, eddition to tax, or essessable together with any costs that may accrue in addition thereto) shall be a lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### Sec. 6322, Period Of Lien.

Unless enother dele is specifically fixed by lew, the iten imposed by section 6321 shall erise et the time the asse meni is mede end shell-continue until the liability for the amount so assessed (or e judgment egains) the taxpeyer erising out of such liability) is setistled or becomes unenforceable by reason of lepse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The lien Impo ed by section 6321 shell not be valid as egainst any purcha er, holder of e security interest, mechanic's lienor, or jud ment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### η Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in su section (e) shall be filed-

(A) Under State Lews

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental eubdivision), as designeted by the laws of such Siele, in which the property subject to the lien is situtated; and

(ii) Personal Property-In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), es designeted by the lews of such State, in which the property subject to the lien is altueted; except thet Stele law merely conforming to reenacting Federal lew establishing e national filling system does not constitute a second office for filing as designeted by the laws of euch Stele; or
(B) With Clerk Of District Court-in the office of the

clerk of the United Steles district court for the judiciel district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

requirements of subperegraph (A), or
(C) With Recorder Of Deeds Of The District Of Columble - in the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbie.

(2) Situs Of Property Subject To Lien - For purposes of peregraphs (1) end (4), property shall be deemed to be situeted-(A) Reel Property - In the case of real property, et its physical

(B) Personal Property in the case of personal property, whether tangible or inlangible, et the residence of the taxpayer et the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place et which the principal executive office of the business is located, and the residence of a laxpeyer whose residence is wilhout the Unlied Steles shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (e) shell be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities

Motor vehicles



Lien # 1685

(g) Refilling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required retiling period, such notice of lien shall be treated as filed on the dete on which it is filed (in eccordance with subsection (f) efter the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(II) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, it a notice of such lien is also filed in accordance with subsection (f) in the State in which euch residence is

(3) Required Refiling Period.—In the of any notice of lien, the term "required refiling period" case of any notice of lien, the term

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the lax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such requlations as the Secretary may prescribe, the Secretary chall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unentorceable - The Se cretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied ar has become legally unenforceable; or

(2) Bond Accepted There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with euch requiremente relating to terms, conditions, and ferm at the bond and sureties thereen, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding lien,-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishee satisfactory written evidence that he has a right in the property subject to euch lien or intends to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fed	deral Ta	ıx Lien Un	der Inter	nal Re	venue Laws
istrict			Serial Numb	er		For Optional	Use by Recording Office
B	ALTIMORE,	מא		529126	249		
notice is give assessed agal lability has be favor of the Ur this taxpayer interest, and c	en that taxes nst the followir een made, but nited States on	(including ng-named to it remains all property int of thes accrue.	Interest ar axpayer. De unpald. The y and rights se taxes, a	e Internal Revend penalties) hemand for paymerefore, there is to property be and additional	nave been ent of this s a lien in longing to		CLERK, CIRCUIT COURT 91 OCT -7 AHII: 31
	RT 18 BOX S		21638-96	18			AINNOO S. 1E:11 HW LYNOO LIN
below, unless	notice of lien is lay following suc ).	refiled by th	ne date givei	to each assessn n in column (e), ficate of release	this notice as defined		
Kind of Tax (a)	Tax Perlod Ended (b)		g Number	Date of Assessment (d)	Last Day for Refiling (e)		npaid Balance f Assessment (f)
941 941 941 940	12/31/89 Ø3/31/9Ø Ø6/3Ø/9Ø 12/31/89	52-12 52-12	265938 265938 265938 265938	Ø4/Ø8/91 Ø4/Ø8/91 Ø4/Ø8/91 Ø4/15/91	Ø5/Ø8/Ø Ø5/Ø8/Ø Ø5/Ø8/Ø Ø5/15/Ø	1 1	7503.00 7549.39 7525.18 153.87
			en de la composition della com				•
Place of Filing	QUEEN	OF THE ANNE'S EVILLE,		COURT	Tota	s \$	22731.44
This notice wa	s prepared and			MORE, MD	-	·	, on this,
the <u>27th</u> d	ay of	<u>t</u> ęπ <b>Φ</b> <u>er</u>	91 .				
-							

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United States

#### Excerpts From Internal Revenue Code

(Y) (Plav.

#### Sec. 6321. Lien For Taxes

If any person lieble to pey eny tax neglects or refuses to pey the same efter demand, the emount (including eny interest, additional emount, eddition to lax, or assessable penelty, together with any costs that may accrue to addition thereto) shall be ellen in fevor of the United Steles upon all property and rights to property, whether reel or personal, belonging to euch person.

#### Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by lew, the lien imposed by section 6321 shell erise at the time the assessment is mede end shall continue until the liability for the amount so assessed (or e judgment egainst the taxpeyer arising out of such liebility) is setisfied or becomes unenforceable by reason of lepse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The Ilen Imposed by section 632t shell not be valid as egainsl any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### (1) Place For Filing Notice; Form.—

(t) Place For Filing - The notice referred to in sub-section (e) shall be filed-

(A) Under State Laws

(i) Real Property in the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of euch Siele, in which the property subject to

Ihe lien is situteted; and
(ii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the ilen is situeted; except that State lew merely conforming to reenacting Federal law establishing e netional filing system does not constitute e eacond office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court-In the office of the clerk of the United Steles district court for the judiciel district In which the property subject to lien is situeted, whenever the State has not by law designated one office which meets the requirements of subparegraph (A), or

(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situated in the District of Columbia.

-(2)-Situs-Of Property-Subject-To-Lien - For-purposes-of peragraphs (1) and (4), property shell be deemed to be situated-(A) Real Property - In the case of real property, et its physical location; or

(B) Personal Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpeyer at the time the notice of lien is filed.

For purposee of paregreph (2) (B), the residence of a corporation or partnership shell be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shell be valid notwithstending any other provision of law regarding the form or content of e notice of lien. - 1

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities

Motor vehicles



Lien # 1686

(g) Refilling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of ilen is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the dele on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of then refiled during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of Ilen was filed, and

(II) In the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written-information-(in-the-manner prescribed in regulations leeded by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with eubsection (f) in the State in which euch residence le

(3) Regulred Refiling Period.—In the case of any notice of lien, the term "required refiling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(t) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully salisfied er has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Se-cretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with euch requirements relating to terms, conditions, and form of the bond and eureties thereon, as may be specified by euch regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intende to obtain a right in such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	of Federal Ta	ax Lien Un	der Inte	rnal R	evenue Laws	
District	<del></del>	Serial Num	ber		For Option	al Use by Recording Offic	e
E	BALTIMORE,	MD	529126	6643			
notice is give assessed agai liability has be favor of the Ut this taxpayer	en that taxes ( nst the followin een made, but l nited States on	, 6322, and 6323 of the control of t	nd penalties) hemand for paymerefore, there is to property be	nave been eent of this is a lien in elonging to		CLERK, CIRCUIT COUR  91 OCT 11 AM 10: 36	7.6
Name of Taxpay	yer WILLIA	M W LONGEST JR				NAE'S C	
Residence	712 SHI LN STEVENSVIL					IVED DUIT COURT AN IO: 3D E'S COUNTY	
below, unless	notice of lien is day following such	RMATION: With respect refiled by the date given date, operate as a cer	en in column (e),	this notice			- 4
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refilling	or	Unpaid Balance of Assessment (f)	_
1040 1040 1040	12/31/88 12/31/89 12/31/90	217-86-5921 217-86-5921 217-86-5921	Ø5/29/89 Ø6/Ø3/91 Ø5/27/91	Ø6/28/ Ø7/Ø3/ Ø6/26/	ø1	114.22 3547.82 2742.92	
			in in the second				<b>b</b> o (
						e Alberta	
Place of Filing	QUEEN	OF THE CIRCUI ANNE'S COUNTY EVILLE, MD 2	T COURT	То	tal \$	6404.96	
This notice wa	is prepared and	signed atBALT	IMORE, MD			, on t	nis,
	ay of <u>Oct</u>						•
Signature for	W.Bla	ichnoce A	Title	ļv	IANAGER		—
(NOTE: Certif	icate of officer authori	zed by law to take acknowled	igments is not essenti	al to the validity of	of Notice of F	ederal Tax lien	

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

DAY OF HELD FOR RECORD THIS ? EURER TSP. AND RECORDED IN

EURER TSP. NO. 12 A SP.

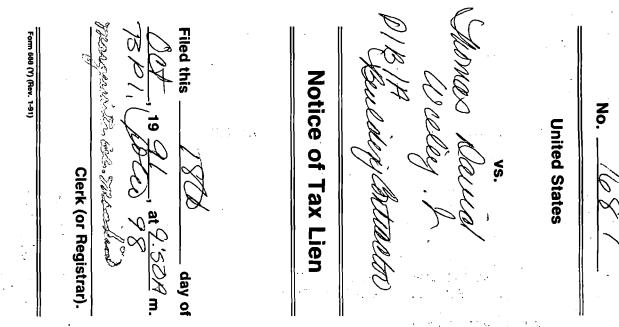
ET PORTO HOUSE ROR QUEEN EINNES SIR! QUEEN ANNE'S COUNTY, SET,
I HEREBY CERTIFY THAT

| 0

#### Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

District			Serial Numb	967		For l	Jse by Recording Office
_ <u>'</u> DE	LAWARE/MAI	RYLAND		529126	<u> 543</u>		
l certify that as of the internal ( all statutory ad taxes and addi notice of intern	to the following: Revenue Code h Iditions. Therefol tions has been al revenue tax lic authorized to r	name taxpo ave been so re, the lien preleased. To en was filed	atisfied for the provided by Cone proper officence on	rements of section taxes listed belowed section 6321 cer in the office Dctober 11 the release of the	on 6325 (a) ow and for for these where the		CLERK, CIRCUIT COURT 96 MAY -9 PM 2: 48 QUEEN ANNE'S COUNT
Name of Taxpa		. LONGE					ECEI CIRC -9
	" WILLIAM I	W LUNGE	51 JK				S.3 Wd LIN
• •	712 SHI LN STEVENSVILI	_E, MD	21666	3			COURT 2: 48 COUNTY
COURT RECO	ORDING INFO	ORMATIO	N:	ж. 3			
Liber n/a	Page n/a		No. /a	Serial No 1686			
Kind of Tax (a)	Tax Period Ended (b)	ldentifyi	ng Number (c)	Date of Assessment (d)	Last Da Refili		Unpaid Balance of Assessment (f)
1040 1040 1040	12/31/88 12/31/89 12/31/90	217- 217-	86-5921. 86-5921 86-5921	06/03/91 05/27/91	06/28/ 07/03/ 06/26/	01 01	114.22 3547.82 2742.92 ********
			· · · · · · · · · · · · · · · · · · ·				
							,
:							
Place of Filing	l <u> </u>	<u> </u>		<u> </u>	<u> </u>		
	QUEEN		CIRCUIT COUNTY MD 21	COURT 617		Total	\$ 6404.96
This notice was	prepared and s	gned at _	BALTI	MORE, MD	<del></del>		, on this,
the 15th day	of_April	, 19 <u></u>	<u>.                                    </u>				
Signature	PAR D			Title	Chief,	SPf	



#### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pey any tax neglects or reluses to pey the same efter demend, the emount (including any interest, additional amount, addition to tax, or essessable penalty, together with any costs thet mey eccrue in eddition thereto) shall be ellen in fevor of the United States upon all property and rights to property, whether real or personel, belonging to

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the ilen imposed by section 6321 shall arise et the time the assessment is mede and ehall continue until the liability for the amount so essessed (or e judgment egeinst the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Iten Imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, machanic's lienor, or judgment illen creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### ო Place For Fillng Notice; Form.—

(1) Piece For Filing - The notice referred to in subsection (e) shall be filed-

(A) Under Stete Lews

(I) Real Property - in the cese of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such Stele, in which the property subject to the lien is situteted; and

(ii) Personal Property in the case of personal property, whether tangible or intengible, in one office within the Stete (or the county, or other governments subdivision), as designated by the lews of such State, in which the property subject to the lien is situeted; except that State lew merely conforming to reenecting Federal lew establishing e netional filling system does not constitute e second office for filling as designeted by the lews of such State; or

as designeted by the lews of such State; or
(B) With Clerk Of District Court-in the office of the
clerk of the United States district court for the judicial district
in which the property subject to lien is situated, whenever the
State has not by law designeted one office which meets the

requirements of subparegraph (A), or
(C) With Recorder Of Deeds Of The District Of CoJumble - In the office of the Recorder of Deeds of the District
of Columbia, if the property subject to the lien is situated in the
District of Columbie.

(2) Situs Of Property Subject To Lien For purposes of peragrephs (1) end (4), property shall be deemed to be situeted (A) Reel Property - In the case of real property, et its physical locellon; or

(B) Personal Property-in the case of personal property, whether tangible or intangible, et the residence of the taxpeyer at the time the notice of lien is filed.

For purposes of paragreph (2) (B), the residence of e corporetion or partnership ehall be deemed to be the piece at which the principal executive office of the business is located, end the residence of e taxpayer whose residence is without the United Stetes shall be deemed to be in the District or Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of tew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securitiee
- Motor vehicles



Lien # 1687

(g) Refiling Of Notice.—For purposas of this

(1) **General Rule.**—Unless notice of lien is reflied in the manner prescribed in paregraph (2) during the required refilling period, euch notice of lien shall be treated as filed on the date on which it is filed (in eccordance with subsection (f) efter the expiration of such refilling period.

(2) Place For Filing.—A notice of tien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was flied, end

(ii) in the case of real property, end the fect of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refilling period"

(A) the one-year period ending 30 days efter the expiration of 10 years efter the date of the assessment of the tax, and

(B) the one-yeer period ending with the expiration of 10 years after the close of the preceding required refiling period for euch notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internel revenue tax not later than 30 days after the day on which.

(1) Ltability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or

has become legally unenforceable; or

(2) Bond Accepted There is furnished to the Secretary end eccepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by taw (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by euch regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been flied pursuant to section 8323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes eatisfactory written evidence that he has e right in the property subject to such lien or intends to obtain e right in such property.

164

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Inter	rnal l	Revenue Laws	
District		Serial Numb	er		For Option	onal Use by Recording Offic	<u>e</u> (
ВА	LTIMORE, N	10	5291275	571			132
notice Is give assessed agair llability has be favor of the Un	n that taxes not the following the following en made, but ited States on for the amount oots that may arromas	I, 6322, and 6323 of the (Including Interest arm of the content of	nd penalties) hemand for paymerefore, there is to property be and additional	ent of this s a lien in longing to		CLERK, CIRCUIT COURT 91 OCT 18 AH 9: 50	
	T 1 BOX 22 UEENSTOWN	· ·	1		<del>-</del> .	D COURT 9: 50	
below, unless	notice of lien is ay following suc	RMATION: With respect refiled by the date given h date, operate as a certi	n in column (e),	this notice			•
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day fo Refiling <i>(θ)</i>	r	Unpaid Balance of Assessment (f)	_ _
941 941 941 941 941 941 940	09/30/87 06/30/88 06/30/89 09/30/89 12/31/89 03/31/90 12/31/87	52-1438333 52-1438333 52-1438333 52-1438333 52-1438333 52-1438333 52-1438333	Ø5/14/91 Ø5/14/91 Ø6/27/91 Ø9/23/91 Ø6/27/91 Ø2/25/91 Ø8/13/91	Ø6/13/0 Ø6/13/0 Ø7/27/0 10/23/0 Ø7/27/0 Ø3/27/0 Ø9/12/0	1 1 1 1 1 1	1555.81 3992.28 4153.54 7436.96 3384.26 3763.03 457.77	рц /
							£13
7				L			_ (
Place of Filing		OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tota	al \$	24743.65	_
This notice was		: .	MORE, MD			, on th	nis,
Signature J. Ho	Ward k. STERLIN	NG	Title		VENUE	OFFICER 3530	_

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen

- - .

10494

Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

(Rev. 10-2000) For Use by Recording Office Area: Serial Number WAGE & INVESTMENT AREA #2 Lien Unit Phone: (410) 962-1871 529127571 I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of October 18 internal revenue tax lien was filed on 1991 , is authorized to note the books to show the release of this lien for these taxes and additions. Name of Taxpayer THOMAS DAVID WILLEY JR D/B/A BUILDING CONTRACTOR Residence RT 1 BOX 224 D3 QUEENSTOWN, MD 21658-9601 COURT RECORDING INFORMATION: Liber Page UCC No. Serial No. BP1 98 n/a 1687

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (0)	Unpaid Balance of Assessment (f)
940	12/31/1987	52-1438333	08/13/1991	09/12/2001	457.77
941	09/30/1987	52-1438333	05/14/1991	06/13/2001	1555.81
941	06/30/1988	52-1438333	05/14/1991	06/13/2001	3992.28
941	06/30/1989	52-1438333	06/27/1991	07/27/2001	4153.54
941	09/30/1989	52-1438333	09/23/1991	10/23/2001	7436.96
941	12/31/1989	52-1438333	06/27/1991	07/27/2001	3384.26
941	03/31/1990	52-1438333	02/25/1991	03/27/2001	3763.03
*****	******	******	*****	*****	*****
Place of Filing	CLERF QUEEN	OF THE CIRCUIT ANNE'S COUNTY		Total	\$ 24743.65

This notice was prepared and signed a	t Baltimore, MD, on t	his,
the28th day ofJuly		
Signature / . L .	Blund Title Compliance Technical Support Manager	

otice X (1)

United States

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If eny person liable to pey eny tax neglects or refuses to pey the same efter demend, the emount (including any interest, additional emount, eddition to tax, or essessable penalty, together with any costs that may accrue in addition thereio) shall be e lien in fevor of the United Sisiss upon ell property and rights to property, whether reel or personel, belonging to

Sec. 6322. Period Of Lien.

Unless another dete is specificely fixed by lew, the lien imposed by section 6321 shell arise et the lime the essess-ment is mede end shall continue until the liability for the athouni so assessed (or e judgment egainst the taxpeyer arising out of such liebility) is setisfied or becomes unenforce-able by reason of lepse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Hoiders Of Security interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien Impos-ed by section 6321 shall not be velid as egainsl eny purchas er, holder of e security interest, mechanic's lienor, or judg ment lien creditor until notice thereof which meets the require ments of subsection (f) has been filed by the Secretary.

#### ო Piace For Filing Notice; Form.-

(1) Place For Filing - The notice referred to in subsection (e) shell be filed-(A) Under Stete Laws-

(i) Real Property - In the case of real property. In one office within the Stete (or the county, or other governmentel subdivision), as designeted by the lews of such Stete, in which the property subject to the lien is situteted; and
(ii) Personet Property in the case of personal

property, whether lengible or intangible, in one office within the Stete (or the county, or other governmental subdivision), as designeted by the lews of such Stele, in which the property subject to the lien is situeted; except that Stele lew merely conforming to reenacting Federal lew establishing e netional filing system does not conslitute e second office for filling as designeled by the lews of such Siete; or
(B) With Clerk Of District Court in the office of the

clerk of the United Sistes district court for the judicial district In which the property subject to lien is situeted, whenever the Stete has not by lew designeted one office which meets the

requirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Co-Humble - In the office of the Recorder of Deeds of the District

of Columbie, if the property subject to the ilen is situeted in the District of Columbia.

(2) Situs Of Property Subject To Lien · For purposes of paregraphs (1) end (4), property shall be deemed to be silueted-(A) Real Property - In the case of real property, et its physical

(B) Personel Property-in the case of personel property, whether langible or intangible, et the residence of the taxpayer et the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of e corporation or partnership shall be deemed to be the piece et which the principal executive office of the business is localed, and the residence of e taxpeyer whose residence le without the United Steles shell be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (e) ehall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regerding the form or content of e notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Molor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of tien is refiled in the manner prescribed in peregraph (2) during the required refiling period, such notice of lien shall be treeled as flied on the dete on which it is filed (in eccordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of then refilled during the required refiling period shall be effective only-

(A) II-

(i) such notice of lien is reflied in the office in which the prior notice of ilen was filed, and

(ii) in the case of real property, and the fect of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretery received written information (in the men prescribed in regulations issued by the Secreta concerning e change in the taxpever's residence. notice of such lish is also filed in accordence w subsection (f) in the Stete in which such residence

(3) Required Refiling Period.—In the cese of any notice of lien, the term "required retilling period"

(A) The one-year period anding 30 days after the expiration of 10 years efter the dete of the assessment of the tax, end

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue e certificate of release of any ilen imposed with respect to eny internal revenue tax not leter than 30 days after the day

(1) Liability Setisfied or Unenforceable - The Secretary finds thet the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or

has become legally unenforceable; or
(2) Bond Accepted-There is furnished to the Secretary end accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirementa releting to ferme, conditione, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (k) Disciosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding ilen,-if a notice of lien has been filed pursuant to section 6323(f), the emount of the outstanding obligation secured by such lien mey be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or infends to obtain e right in such property.

78

Department of the Treasury - Internal Revenue Service

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(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Interr	nal Revenue Laws
strict		Serial Numb	per	Fo	or Optional Use by Recording Office
BA	ALTIMORE, I	מי	529127	119	
otice is give ssessed again ability has be avor of the Ur his taxpayer	n that taxes not the following en made, but nited States on for the amou- costs that may		nd penaltles) hemand for paymerefore, there is to property be and additional	ent of this s a lien in longing to penalties,	RECEIVED CLERK, CIRCUIT COUR 91 OCT 18 AH 9: 5 QUEEN ANNE'S COUNT
sidence F	D 1 BOX T	, MD . 21651-950;	<b>3</b>		SE'S COUNTY W 9: 50 W 1: SUNDO
below, unless shall, on the d in IRC 6325(a)	notice of lien is ay following suc.  Tax Period Ended	RMATION: With respect refiled by the date give h date, operate as a cert Identifying Number	n in column (e), ificate of release  Date of Assessment	this notice as defined Last Day for Refiling	Unpaid Balance of Assessment (f)
<i>(a)</i> 941	<i>(b)</i> Ø3/31/91	<i>(c)</i> 52-0987571	(d) 07/01/91	(e) 07/31/01	6047.38
		<i>j</i> .			
				<del>-</del>	
ace of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Total	\$ 6Ø49.38
his notice wa	s prepared and	signed at <u>BALTI</u>			, on thi

Rev. Rul. 71-466, 1971 - 2 C.B. 409) Form 668 (Y) (Rev. 1-91)

1688

**United States** 

· vs.

## Release of Tax Lien

riled this \_\_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_, 19 \_\_\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_\_\_ Book No. \_\_\_\_\_\_ page \_\_\_\_\_\_\_\_

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

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Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

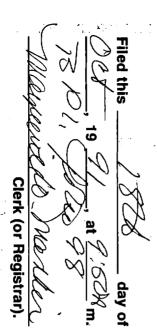
lpha U.S. GOVERNMENT PRINTING OFFICE: 1991 282-042/41582

### Certificate of Release of Federal Tax Lien

•	1	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		<del>-</del>	_
District		Serial Number			For Optional Use by Recording Office
ВА	LTIMORE, M	D	5291271	19	
(a) of the Internation all statutory these taxes and the notice of International Taxes and additional Taxes and Taxes and Taxes	Il Revenue Code additions. There additions has been all revenue tax horized to note thons.	named taxpayer, the required have been satisfied for the fore, the lien provided been released. The proper of lien was filed on (ne books to show the released. The proper of the same books to show the released.	ne taxes listed be y Code section 6 officer in the office October 18 ease of this lien fo	ow and 321 for e where or these	CLERK, CIRCUIT COURT 92 JUL 23 AM 10: 02 QUEEN ANNE'S COUNTY
	ILLINGTON,		3		OUR:
COURT RECO	Page	UCC No.	Serial No.		· -
BP1	98	n/a	1688		
Kind of Tax	Tax Period Ended	Identifying Number	Date of Assessment	Last Day for Refiling	or Unpaid Balance of Assessment
(a)	(b)	(c)	(d)	(e)	(t)
941	03/31/91	52-0987571	07/01/91	07/31/	6049.38
*****	******	*****			
Place of Filing				<u> </u>	
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Total	\$ 6049.38
This certificate w			MORE, MD		, on th
the <u>16th</u> day o	of <u>July</u> ,	19 <u>92</u>			
Signature	Granus	Howard	Title	Chiefa	 SPf
(NOTE: Certificate of	officer authorized by law	to take acknowledgements is not	essential to the validity o		ease of Federal Tax Lien Rev. Rul. 71-466, 1971-2
C.B. 409)					,

Form 668(Z) (Rev. 4-84)

CAT. NO. 60026[



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YS

United State

#### Excerpts From Internal Revenue Code

3

#### Sec. 6321. Lien For Taxes

If any person lieble to pey any tax neglects or refuses to pey the same efter demend, the amount (including any interest, additional amount, addition to tax, or essessable penalty, together with eny costs that mey eccrue in eddition thereto) shall be ellen in fevor of the United Stetes upon all property and rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless another dete is specifically fixed by lew, the tien imposed by section 6321 shall arise at the time the asses ment is made and shall continue until the liability for the amount so essessed (or e judgment egeins) the taxpayer arising out of such liability) is setlefied or becomes unenforce eble by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as against any purchaser, holder of e security interest, mechanic'a lienor, or judg-mant lien creditor until nolice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### Place For Filing Notice; Form.—

(1) Piece For Filing - The notice referred to in subsection (a) shall be filed-

(A) Under State Laws

(f) Reel Property - In the case of reel property, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such Siete, in which the property subject to the lien is situteled; and

(II) Personal Property in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property subject to the lien is situeted; except thet State lew merely conforming to reenacting Federal lew establishing e netional filing system does not constitute a second office for filing

as dasigneled by the lews of such Stale; or

(B) With Clerk Of District Court-in the office of the clerk of the United Stetes district court for the judicial district in which the property subject to lien is eliusted, whenever the Stele has not by law designated one office which meets the requirements of subperegraph (A), or

(C) With Recorder Of Deeds Of The District Of Co-lumble - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situated in the District of Columbia

(2) Silus Of Property Subject To Lien - For purposes of peregrephs (1) end (4), property shell be deemed to be situated-(A) Real Property - in the case of real property, el its physical

(B) Personal Property in the case of personal property, whether tangible or intangible, at the residence of the taxpayer et the time the notice of lien, is filled.

For purposes of peragraph (2) (B), the residence of e corporetion or partnership shall be deemed to be the piece et which the principal executive office of the business is located, and the residence of a taxpaver whose residence is without the United States shall be deemed to be in the District of Columbia

(3) Form - The form and content of the notice referred to In subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of ilen is refiled in the manner prescribed in paregraph (2) during the required refiling period, such notice of lien shall be treated as filed on the dele on which it is filed (in eccordence with subsection (f) after the expiretion of such refiling period.

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(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(II) In the case of real property, and the fect of refiling is entered and recorded in en index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulatione issued by the Secretary) concerning a change in the taxpeyer's residence, if a notice of such lien is also filed in accordance with eubsection (f) in the Stele in which such residence is

(3) Required Refiling Period.—in the case of any notice of lien, the term "required refiling period" теале-

(A) The one-yeer period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such reguletions as the Secretary may prescribe, the Secretary shall Issue e certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days efter the day

(1) Lieblity Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or

has become legally unenforceable, or

(2) Bond Accepted-There is furnished to the Se-cretary and eccepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of euch time), and that is in accordance with such requirements relating to terme, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (x) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

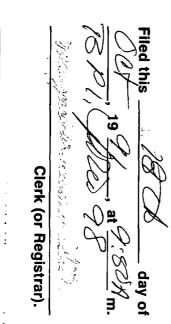
(2) Disclosure of amount of outstanding tien if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien mey be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to euch lien or intends to obtain e right in euch property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice			<b>Under Int</b>		Revenue Laws
District		Serial Nu	umber		For Opt	ional Use by Recording Office
BA	LTIMORE		5291 	27177		
notice is give assessed again liability has be favor of the Ur	en that taxes not the following the following the made, but nited States on for the amousts that may	1, 6322, and 6323 or (including interesting-named taxpayer. It remains unpaid. all property and riguint of these taxes accrue.	and penaltie Demand for p Therefore, th ghts to propert	es) have been eayment of this ere is a lien in by belonging to		RECEIVED COURT CLERK, CIRCUIT COURT 91 DCT 18 AM 9: 50
. ,				•	-	AN 9:
	Ø7 TOWER I					COURT 9: 50
below, unless shall, on the d	notice of lien is ay following suc	RMATION: With resp refiled by the date on the date, operate as a control IGINAL DATE II	given in column certificate of rele	(e), this notice ease as defined		<b>3</b> 1
Kind of Tax (a)	Tax Perlod Ended (b)	Identifying Numb	Date o er Assessm (d)			Unpaid Balance of Assessment (f)
6672 1040 1040 1040	Ø9/3Ø/83 12/31/73 12/31/74 12/31/75	216-30-9686 216-30-9686 216-30-9686 216-30-9686	6 Ø5/19/8 6 Ø5/19/8	36   Ø6/18/9 36   Ø6/18/9	76 76	2386.22 34774.71 20227.10 24106.96
				(a) (b) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c		N K
Place of Filing Original	C		COUNTY MD 21617		otal \$	81494.99
This notice wa	s prepared and		1422 _TIMORE, N	1D.		, on this,
the <u>10th</u> d	ay off <u>ctober</u>	_ , 19 <u>91</u>	<u> </u>			
Signature	Se In	Liliusra	Title	Chief,	SPf	35-25

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409)



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United States

vs.

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. 1640

#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglecte or refuses to pey the same efter demend, the emount (including any interest, radditional emount, addition to tax, or essessable penaltitogether with any costs that may accrue in addition thereto) shall be a lien in fevor of the United Steles upon all property and rights to property, whether real or personal, belonging to such person.

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#### (1) Place For Fillng Notice; Form.—

(1) Piece For Filling . The notice referred to in eul section (e) shall be filed. (A) Under Siète Laws

(I) Real Property - In the case of real property, in one office within the Stele (or the county, or other governmentel subdivision), es designeted by the lews of euch Siete, in which the property subject to the lien ie eltutated; end

(II) Personal Property-In the case of personal property, whether langible or intengible, in one office within the State (or the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lian is situated; except that State lew merely conforming to reenecting Federal law establishing a national filling system does not constitute a second office for filling as designated by the laws of such State; or

as deeigneted by the lewe of such State; or
(B) With Clerk Of Dietrici Court-in the office of the
clerk of the United States district court for the judicial district
in which the property subject to lien is sillusted, whenever the
State has not by law designated one office which meets the

requirements of subparegraph (A), or

(C) With Recorder Of Deeds Of The District Of Columble - In the office of the Recorder of Deeds of the District
of Columbia, if the property subject to the lien is situated in the

ot Columbie, if the property of Columbia.

(2) Situe Of Property Subject To Lien - For purposes of peregrephs (1) end (4), property shall be deemed to be situeled-(A) Real Property - In the case of real property, et its physical legalian.

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**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities

. Motor vehicles



Lien # 1690

(g) Refiling Of Notice.—For purposes of this

(1) **General Rule.**—Unless notice of lien is reflied in the manner prescribed in peregraph (2) during the required refilling period, such notice of iten shall be treated as flied on the date on which it is filed (in eccordance with subsection (f) efter the expiration of such refilling period.

(2) Place For Filling.—A notice of lien refiled during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fect of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations leaved by the Secretary) concerning a change in the taxpayer's residence, if a nuble of each lien is also filled in accordance with subsection (f) in the Stale in which each residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" meens-

(A) The one-year period ending 30 deve efter the expiration of 10 years efter the dele of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refilling period for euch notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to euch regulatione as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any Internel revenue lax not leter than 30 days after the day on which

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legelly unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

## Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (x) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intands to obtain a right to such property.

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	ax Lien Un	der Inter	nal Re	venue Laws	Ì
District		Serial Numb	per		For Optiona	Use by Recording Offic	; <del>е</del> (
BA	ALTIMORE, 1	10	529127	155			
notice is give assessed agai liability has be favor of the Unithis taxpayer	en that taxes nst the followir een made, but nited States on	I, 6322, and 6323 of the (Including Interest and Including Including Interest and Including	nd penalties) hemand for paymere in the paymere in	ent of this s a lien in longing to	·	RECEIVED CLERK, CIRCUIT COURT 91 OCT 18 AH 9: 50	) باد ب
	yer JACK A. P. O. BOX 1 NYE MILLS,					CEIVED COURT	- • • (
below, unless	notice of lien is lay following suc ).	RMATION: With respect refiled by the date give h date, operate as a cert	n in column (e),	this notice			<u>ਜ</u> ਸ ।
Kind of Tax	Tax Perlod Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day fo Refiling (e)		Unpald Balance of Assessment (f)	
1040 1040 1040	12/31/85 12/31/85 12/31/86	385-26-2897 385-26-2897 385-26-2897	Ø7/14/86 Ø3/18/91 Ø7/Ø6/87	Ø8/13/9 Ø4/17/0 Ø8/Ø5/9	1	313425.43	
1040 1040 1040	12/31/86 12/31/87 12/31/87	385-26-2897 385-26-2897 385-26-2897	Ø3/18/91 Ø6/Ø6/88 Ø3/18/91	Ø4/17/Ø Ø7/Ø6/9 Ø4/17/Ø	в	100818.47 106010.54	
							4 d
			<u>4</u>	<del>-</del>			
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	Tota	al \$	520254.44	<u>;</u> ;
This notice wa	is prepared <b>a</b> nd	signed atBALTI	MORE, MD	<del></del>	· 	, on t	his,
the <u>10th</u> d	ay of <u>Octo</u>	<u> </u>					
Signature for	L. RIVERA	ope	Title		VENUE ( -Ø1-352	OFFICER 25	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

PROMOTERIOS DE LA COMPANSIÓN DE LA COMPA

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242

#### Department of the Treasury - Internal Revenue Service

(Rev.	5-94)

Certificate of Release of Federal Tax Lien

District		Serial Num	ber		For U	For Use by Recording Office		
ŘΔ	ALTIMORE, M	ID.	5291271	55				
I certify that as of the internal all statutory adtaxes and addinctice of internal 19 91 is in	to the following- Revenue Code h Iditions, Therefor Itions has been in al revenue tax lies a authorized to r	name taxpayer, the requ ave been satisfied for the re, the lien provided by C released. The proper off	irements of section taxes listed below to be common to the common taxes in the conflice of the common taxes.	on 6325 (a) ow and for for these where the		CLE 95		
Name of Taxpa		JPCHURCH				RECE JAN -5 JAN ANN		
	P. O. BOX 1					RECEIVED CLERK, CIRCUIT COURT 95 JAN -5 AM 10: 09 QUEEN ANNE'S COUNTY		
COURT RECO Liber BP1	RDING INFO Page 98	RMATION: UCC No.	Serial No. 1690					
Kind of Tax <i>(a)</i>	Tax Period Ended (b)	ldentifying Number (c)	Date of Assessment (d)	Last Day Refilin (9)		Unpaid Balance of Assessment (f)		
1040 1040 1040 1040 1040 1040 *******	12/31/85 12/31/85 12/31/86 12/31/86 12/31/87 12/31/87	385-26-2897 385-26-2897 385-26-2897 385-26-2897 385-26-2897 385-26-2897 ******	07/14/86 03/18/91 07/06/87 03/18/91 06/06/88 03/18/91	08/13/96 04/17/01 08/05/97 04/17/01 07/06/98 04/17/01		313425.43 100818.47 106010.54 ******		
·				- -				
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21			Total	\$ 520254.44		
This notice was	prepared and s	gned atBALTI				, on this,		
Signature	n a a	Ulex	Title	Chief, S	SPf			

#### **Internal Revenue Service**

District Director

Clerk of the Circuit Court Queen Anne County Centerville, MD 21617

#### Department of the Treasury

31 Hopkins Plaza, Baltimore, MD 21201

Person to Contact:

Patricia Patton

Telephone Number: (410) 962-2430

Refer Reply to:

C:SPB:PP

Date:

March 11, 1992

NOTICE OF IMPROVIDENTLY FILED NOTICE OF FEDERAL TAX LIEN

On March 9, 1991, a Notice of Federal Tax Lien, Serial Number 529127155 was filed in the Clerk of the Circuit Court, Queen Anne County, Centerville, Maryland 21617 against Jack A. Upchurch, P.O. Box 187, Wye Mills, MD 21679. The Notice of Federal Tax Lien was improvidently filed. Accordingly, that Notice of Federal Tax Lein is to be given no effect against property belonging to the above named taxpayer.

This notification does not release the lien imposed by IRC Section 6321 and does not discharge the taxpayer named above from liabiltiy for the unpaid assessments on the Notice of Federal Tax Lien.

Sincerely yours,

H. J. Hightower

District Director of Internal Revenue

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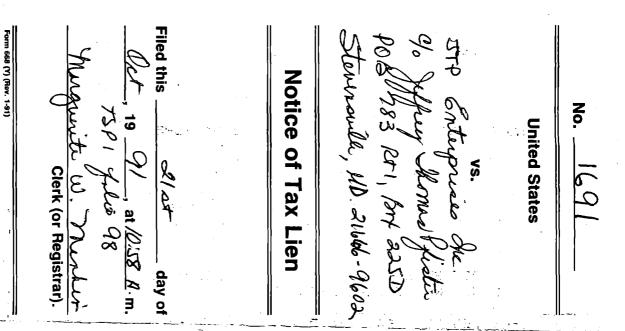
Joanne Howard, Chief

Chief Special Procedures Branch

RECEIVED CLERK, CIRCUIT COURT

92 MAR 18 AM 10: 11

QUEEN ANNE'S COUNTY



#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If eny parson liabla to pay any tax naglects or rafuees to pay tha sama after damand, tha amount (including any interest, additional emount, addition to tax, or assessable penalty, togather with any costs that may accrua in addition therato) shall be e lian in favor of the United States upon all proparty and rights to proparty, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless another data is spacifically fixed by law, the ilen imposed by section 6321 shall arise at the time the assessment is mede and shall continue until the liability for the dimension of the second of the interest of th

#### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Llenors, And Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, machenic's lianor, or judgment lien creditor until notice thereof which meats the requirements of subsection (f) has been filed by the Secretary.

#### (1) Place For Filing Notice; Form.—

(1) Place For Filling - The notice refarred to in eut

(A) Under Stata Laws

(I) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lian is situated; and

(ii) Parsonal Property-In the case of parsonal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lian is situated; except that State law marely conforming to reenecting Federal law establishing e nelional filling system does not constitute a second office for filling as designated by the laws of such State; or (B) With Clark Of District Court-in the office of the

(B) With Clark Of District Court-in the office of the clark of the United Statas district court for the judicial district in which the property subject to lian is situated, whenever the Stata has not by law designated one office which meats the

requiraments of subparagraph (A), or

(C) With Recorder Of Deads Of The District Of Comirmble - In the office of the Recorder of Deads of the District of Columble, if the property subject to the lian is effueted in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposas of paragraphs (1) and (4), property shall be daamad to be situated-(A) Real Property - In the case of real property, at its physical location; or

(B) Pareonal Property in the case of parsonal property, whather tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filled.

For purposas of paragraph (2) (B), tha residence of a corporation or partnership shall be dearned to be the place at which the principal executive office of the business is located, and the residence of a texpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lian.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securitias

Motor vehicles



Lien # 169

(g) Refiling Of Notice.—For purposes of this

(1) **General Rule.**—Unless notice of lien is rafiled in the mannar prascribed in paragraph (2) during the required refilling pariod, euch notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the axpiration of such refilling pariod.

(2) Place For Filling.—A notice of lien refliad during the required refilling period shall be effective only.

(A) If

(i) such notice of lian is reflied in the office in which the prior notice of lian was filed, and

(ii) In the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of Ilen under subparagraph (A), the

Sacratary raceivad written information (in the manner prescribed in ragulations issued by the Secretary) concarning a change in the texpayer's rasidence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lian, the tarm "required refilling period"

(A) the one-year period anding 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lian.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a carificeta of ralease of any flan imposed with respect to any internal revanua tax not later than 30 days efter the day on which

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, togethar with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-Thare is furnished to the Secretery and eccepted by him e bond that is conditioned upon that paymant of the emount assessed, together with all interest in respect thareof, within the time prescribed by law (including any axtansion of such time), and that is in accordance with such requirements relating to tarms, conditions, and form of the bond-and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

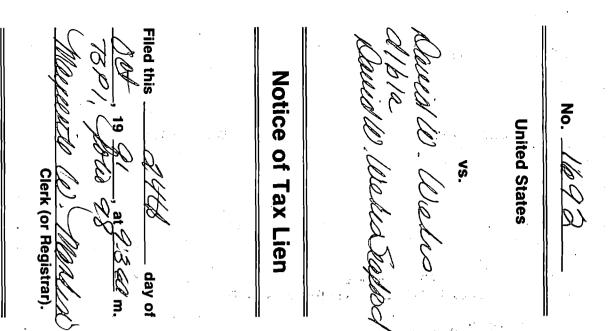
(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lian may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to euch lien or intends to obtain a right in such property.

164

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fe	ederal Ta	ax Lien Un	der Inte	ernal	Revenue Laws			
District			Serial Number				For Optional Use by Recording Office			
BA	LTIMORE, N	1D		5291275	95		·	K R S		
notice is give assessed again liability has be favor of the Ur	en that taxes not the following een made, but nited States on for the amou costs that may	(including ng-named it remains all proper int of the accrue.	y interest and taxpayer. Design of the state	ne Internal Revend penalties) hemand for paymerefore, there is to property be and additional	ent of this s a llen in longing to penalties,		CLERK, CIRCUIT COURT 91 OCT 21 AIT 10: 50 OUEEN ANNE'S COUNTY			
	OB 783 RT		225 D 21666-90	5ø2	. 25		VED VIT COURT AH IO: 58 ES COUNTY	11		
below, unless	notice of lien is ay following suc	refiled by	the date give	to each assessn n in column (e), ificate of release	this notice	_				
Kind of Tax	Tax Period Ended (b)	ldentifyl	ng Number	Date of Assessment (d)	Last Day f Refiling <i>(e)</i>		Unpaid Balance of Assessment (f)			
941 941 941 941 941 2290 2290	09/30/89 12/31/89 06/30/90 09/30/90 12/31/90 07/31/89 07/31/90	52-1 52-1 52-1 52-1 52-1	566Ø42 566Ø42 566Ø42 566Ø42 566Ø42 566Ø42	12/11/89 Ø3/26/9Ø Ø3/18/91 Ø3/11/91 Ø3/11/91 Ø7/3Ø/9Ø Ø7/22/91	Ø1/10/9 Ø4/25/9 Ø4/17/9 Ø4/10/9 Ø4/10/9 Ø8/29/9	90 91 91 91 91 90	1537.27 2267.94 4680.14 3212.11 1784.60 244.40 241.61			
		·						LLA		
Place of Filing	QUEEN		CIRCUIT COUNTY MD 21	COURT	To	tal \$	13968.07			
This notice wa	s prepared and	signed at	BALTII	MORE, MD			, on t	his,		
the <u>16th</u> d	ay ofocto	ob,eng	91	•				ងួន3		
Signature for	K. STERLIN	Vone	make	Title			JE OFFICER -3530	(		

Rev. Rul. 71-466, 1971 - 2 C.B. 409)



#### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pey the same after demand, the amount (including any interest, additional amount, eddition to tax, or assessable penalty, together with any costs that mey accrue in addition thereto) shell be elien in favor of the United States upon all property end rights to property, whether real or personal, belonging to such person.

#### Sec. 6322, Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

## Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The Ilen Imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's ilenor, or judgment flen creditor untill notice thereof which meets the requirements of subsection (f) has been filled by the Secretary.

#### (n) Place For Filling Notice; Form.—

(1) Place For Filing - The nolice referred to in subeection-(a) shall be filed-

(A) Under State Laws
(I) Real Property - In the case of real property, In one office within the State (or the county, or other governmental subdivision), as designated by the laws of euch State, in which fhe property subject to the lien to situated; and

(II) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal taw establishing a national filling eystem does not constitute a second office for filling as designated by the laws of such State; or

(B) With Clerk Of District Court in the office of the clerk of the United States district court for the judicial district to which the property subject to lien is situated, whenever the State has not by law designated one office which meets the moultenance of the property of the proper

requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbla - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia. (2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filled.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place at which the principal executive office of the business is tocated, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice reterred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities

2. Motor vehicles



Lien # 1692

(g) Refiling Of Notice.—For purposes of this

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shell be treated as filled on the date on which it is filed (in accordance with subsection (f) after the expiration of such refilling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only.

(A) If-

(I) such notice of lien is reflied in the office in which the prior notice of tien was filed, and

(ii) in the case of real property, and the fact of refling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of iten under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (i) in the State in which such residence is located.

(3) Required Refilling Period.—In the case of any notice of lien, the term "required refilling period" means-

(A) the one-year period ending 30 days efter the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any flen imposed with respect to any internal revenue tax not later than 30 days efter the day on which.

(1) Liability Safisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with such requirements relating to ferms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disciosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding flen, if a notice of flen has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by euch flen may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such tten or friends to obtain a right in such property.

182

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fe	deral Ta	x Lien Un	der Inte	rnal F	Revenue Laws
District	-,-		Serial Numb	er		For Option	onal Use by Recording Office
BA	ALTIMORE, I	9Ø5					
notice is give assessed agai liability has be favor of the Ur this taxpayer	en that taxes nst the following een made, but nited States on	(including ng-named i it remains all proper ant of the	Interest ar taxpayer. De unpaid. The ty and rights	e internal Revend penalties) hemand for paymerefore, there is to property be and additional	ent of this s a lien in longing to		RECEIVED CLERK, CIRCUIT COURT 91 OCT 24 MM 9: 36 QUEEN AMME'S COUNTY
Name of Taxpay	er DAVID ( D/B/A DAV	W WEHRS	EHRS SEAF	FOOD			S COI
IMPORTANT below, unless	notice of lien is lay following suc	RMATION:	the date give	to each assessn n in column (e), ficate of release	this notice		COURTY TRU03
Kind of Tax	Tax Period Ended (b)		ng Number	Date of Assessment (d)	Last Day for Refiling	or	Unpaid Balance of Assessment (f)
941 941 941 941	Ø3/31/89 Ø6/3Ø/89 Ø9/3Ø/89 12/31/89	52-14 52-14	464271 464271 464271 464271	Ø9/Ø2/91 Ø9/Ø2/91 Ø9/Ø2/91 Ø9/Ø2/91	10/02/0 10/02/0 10/02/0 10/02/0	01 01	7657.76 11391.12 11338.19 10194.64
		: .	The second secon				d ₹
					<u>-</u>		
Place of Filing		L			<u> </u>	_	·
	QUEEN	OF THE ANNE'S EVILLE,		COURT	Tot	tal \$	40581.71
	s prepared and			MORE, MD			, on this,
Signature	l. Suros	<u>Q</u> (		Title		EVENUE	OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-488, 1971 - 2 C.B. 409)



otice 回

United States

### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If eny person lieble to pey any tax neglects or refuses to pey the same after demand, the amount (including any interest, radditional emount, eddition to tax, or assesseble penelty, together with eny costs thet mey eccrue in eddition thereto) shall be a lien in fevor of the United States upon all property and rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless enother dete is specifically fixed by lew, the lien imposed by section 6321 shell arise et the time the essessment is made, and shall continue until the liability for the emount so essessed (or e judgment egeinst the taxpeyer erising out of such liability) is setisfied or becomes unenforceable by reason of lense of lime.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The lien Imposed by section 6321 shall not be valid as egainst any purchase er, holder of a security interest, mechanic's lianor, or judgment lien creditor until notice thereof which meets the require-ments of subsection (f) has been filled by the Secretary.

### ო Place For Filing Notice; Form.-

(1) Piece For Filing - The notice referred to in subsection (e) shall be filed-

(A) Under State Laws (i) Reel Property - In the case of reel property, in one office within the Stele (or the county, or other

governmental subdivision), es designated by the lews of such Stete, in which the property subject to the lien is eliuteted; and

(ii) Personal Property-tn the case of personal property, whether tangible or intangible, in one office within the Stete (or the county, or other governmental subdivision), as designeled by the lews of such Stele, in which the property subject to the lien is situeted; except that Stele lew merely conforming to reenacting Federal law establishing e netional filling system does not constitute a second office for filing as designeted by the lews of such Stete; or
(B) With Clerk Of District Court-in the office of the

clerk of the United States district court for the judicial district In which the property subject to lien is situeted, whenever the Stete has not by lew designeted one office which meets the

requirements of subperegraph (A), or
(C) With Recorder Of Deeds Of The District Of Columble - in the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situeted in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paregrephs (1) end (4), property shall be deemed to be silueted-(A) Reel Property - In the cese of reel property, et ite physical

(B) Personal Property-in the cese of personal property, whether tengible or intengible, at the residence of the taxpeyer at the time the notice of lien is filed.

For purposes of peregreph (2) (B), the residence of e corporetion or partnership shell be deemed to be the piece of which the principal executive office of the business is localed, and the residence of a taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (e) shall be prescribed by the Secretery. Such notice shall be velid notwithstending eny other provision of lew regarding the form or content of e notice of lien.  $\mathbb{R}_{+}(\mathbb{R}^{n})$ 

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles 2.



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paregraph (2) during the required refiling period, such notice of lien shall be treeted as filed on the dete on which it is filed (in accordence with subsection (f) after the expiration of such refiling period.

(2) Place For Filing. -- A notice of then refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was filed, end

(ii) in the case of real property, end the fact of refiling is entered and recorded in en index to the extent required by subsection (f) (4), end

(B) in any case in which, 90 days or more prior to the date of e reflling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer's residence, if a notice of such lien is elso filed in eccordance with subsection (f) in the Stete in which such residence is

(3) Required Refilling Period.—in the case of any notice of ilen, the term "required refiling pariod" means-

(A) the one-year period ending 30 days efter the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refiling period for euch nolice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) Release Of Lien.—Subject to such reguletions as the Secretary mey prescribe, the Secretary shall issue e certificale of release of any lien imposed with respect to any internel revenue tax not later than 30 days after the day on which -

(1) Liebility Satisfied or Unenforceable - The Sa cretary finds that the liability for the amount assessed, together with ell interest in respect thereof, has been fully satisfied er has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him a bond that is conditioned upon the payment of the emount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as mey be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### Objection Disclosure of Certain Returns and Return Information For Tax Administration Purposes.

(2) Disclosure of amount of outstanding tien. If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligetion secured by such lien mey be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain e right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. Jaлuary 1991)	Notic	e of Federal Ta	ax Lien Un	der Interr	nal Revenue Laws
District		Serial Numb	per	Fo	or Optional Use by Recording Office
BA	LTIMORE, I	ספ	529127	769	
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including Interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.  Name of Taxpayer MICHAEL NEWMAN					RECEIVED CLERK, CIRCUIT COURT 91 OCT 24 AT 9: 36 OUEEN ATTE'S COULTY
	T 4 BOX 4	03 STANFORD RD E, MD 21617-98	Ø4		
below, unless	notice of lien is ay following suc	RMATION: With respect refiled by the date give th date, operate as a cert	n in column (e),	this notice as defined	: -
Kind of Tax	Tax Perlod Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling	Unpaid Balance of Assessment (f)
1040 1040 1040	12/31/84 12/31/85 12/31/86		10/07/87 04/07/90 04/07/90	11/Ø8/99 Ø5/Ø9/ØØ Ø5/Ø9/ØØ	7289.87
·					
Place of Filing		OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21		Total	\$ 20600.97
	s prepared and	signed at <u>BALTI</u> 마다리 <b>8 <u></u>91</b>			, on this,
Signature for	Hely	AC			AGER

Rev. Rul. 71-66, 1971 - 2 C.B. 409) Form **668 (Y)** (Rev. 1-91) E

DELAWARE-MARYLAND

October 24

1991

MICHAEL NEWMAN

RT 4 BOX 408 STAMFORD RD CENTREVILLE, MD 21617-9904

Selficación fruos RECORDS THE STATE OF THE STATE 

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0570972000 05/09/2000

RS., ROSS TZS99.ST 7001.81

> CLERK OF THE CIRCUIT COURT DUBEN ANNE'S COUNTY CENTREVILLE: MD 21617

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Baltimorev MD

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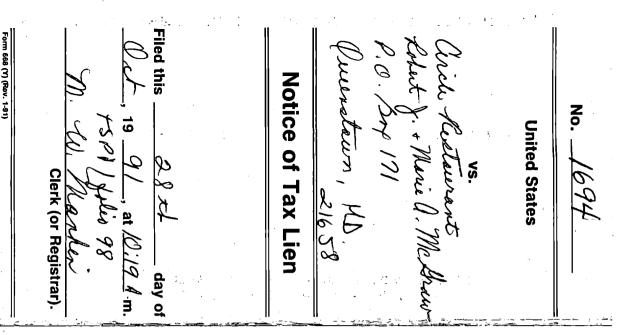
Chieft SPf

Form 668(Z) 2282 (Rev.8-97)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

			e ui nelease	Oi i caci		
District	Serial Number					Jse by Recording Office
DELAWARE-MA						
		taxpayer, under the raise satisfied the taxes				ي ر
		ovided by Code sec		7 1		R CLERK. <b>99 JUI</b>
additions has beer	released. Th	e proper officer in	the office where th			
Internal revenue ta:		d onOC ote the books to sh	tober 24	his lien for		RECEI LERK. CIRC 99 JUN 23
these taxes and add	ditions.	ole the books to sh	ow the release of t	uis nen iõi		3 SCL
Name of Taxpayer	MICHAE	L NEWMAN				CIRCUIT COURT
		03 STANFORD R E, MD 21617-9				JRTY
						•
		CORDING INFOR	MATION:			
Liber Page UC n/a n/a		erial No. 693				
		Identifying Number	Date of	Last Day	for	Unpaid Balance of
(a)	(b)	(c)	Assessment <i>(d)</i>	Refilin <i>(e)</i>	g	Assessment (f)
		·	(-)	(9)		
	31/1984	220-80-4069	10/09/1989	11/08/1		6309.29
	31/1985 31/1986	220-80-4069 220-80-4069	04/09/1990 04/09/1990	05/09/2 05/09/2		7289.87 7001.81
					1	**************************************
	·					
			•			
Place of Filing						<del></del>
. according	CI EDM	OF THE CIRCU	ITT COMET			
		ANNE'S COUNT			Total	\$ 20600.97
	CENTR	EVILLE, MD 21	617			<del> </del>
This notice was prepared and signed atBaltimore, MD						, on this,
the <u>14th</u> day of	June	, <u>199</u> 9				
Signature			Title		,	
Chief, SPf						



### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

if any person lieble to pey any tax neglects or refuses to pey the same efter demend, the amount (including any interest, edditionet amount, eddition to tax, or assessable penelty, together with eny costs that mey accrue in addition therato) shell be a lien in fevor of the United States upon all property and rights to property, whether reel or personal, belonging to

### Sec. 6322. Period Of Lien.

Unless another deteries specifically fixed by law, the lien Imposed by section 6321 shall arise at the time the essess-ment is made and shall continue until the liability for the Imount so essessed (or e judgment egeinst the taxpeyer erising out of such liability) is satisfied or becomes unenforce able by reeson of lepse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judament Lien Creditors.—The Ilen Impos ed by section 6321 shall not be velid as against any purchas

er, holder of e security interest, mechanic's lienor, or judg ment lien creditor until notice thereof which mests the require ments of subsection (f) has been filed by the Secretary.

### ი Place For Filing Notice; Form.-

(1) Piece For Filing - The notice referred to in sub ection (e) shall be filed-

(A) Under State Laws

(I) Real Property - In the cese of real property, In one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situteted; end

(II) Personel Property-In the case of personal property, whether tengible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is silueted; except their State lew merely conforming to reenecting Federal lew establishing e netional filing eystem does not constitute a second office for filing as designeted by the lews of such Stete; or (B) With Clerk Of District Count-in the office of the

clerk of the United Steles district court for the judicial district In which the property subject to ilen is situeted, whenever the State has not by lew designeted one office which meets the

requirements of subparegraph (A), or
(C) With Recorder Of Deeds Of The District Of Codimble - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situeted in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of peregrephs (1) end (4), property shall be deemed to be situated-(A) Reel Property - in the case of real property, et its physical location: or

(B) Personal Property-in the case of personal property, whether tengible or intengible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of peregraph (2) (B), the residence of e corporetion or partnership shell be deemed to be the piece et which the principal executive office of the business is located, and the residence of e taxpeyer whose residence is without the United Stetes shall be deemed to be in the District of Columbia

(3) Form - The form end content of the notice referred to In subsection (e) shell be prescribed by the Secretery. Such notice shall be velid notwithstanding any other provision of lew regerding the form or content of a notice of Ilan.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is reflied in the menner prescribed in peragreph (2) during the required refilling period, such notice of lien shell be treated as filed on the dete on which it is flied (in eccordence with subsection (f) efter the expiration of such refiling period.

(2) Place For Filing.—A notice of then refilled during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fect of refiling is enlered end recorded in en index to the extent required by subsection (f) (4), end

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

Secretery received written information (in the manner prescribed in reguletions issued by the Secretary) concerning e change in the taxpayer's residence, if a notice of such lien is elso filed in accordance with subsection (f) in the State in which euch residence is

(3) Required Refiling Period.—In the cese of any notice of lien, the term "required refilling period" means-

(A) the one-year period ending 30 days after the expiretion of 10 years efter the dete of the essessment of the tax, and

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such requletions as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not leter than 30 days efter the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the emount assessed, together with all interest in respect thereof, has been fully satisfied or

hes become legelly unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as may be specified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien mey be disclosed to any person who furnishes setisfectory written evidence that he has a right in the property subject to such tien or intends to obtain e right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Inte	rnal I	Revenue Laws
District	•	Serial Numb	per		For Option	onal Use by Recording Office
В	ALTIMORE		529128	295		K :
notice is give assessed agai liability has be favor of the Ui this taxpayer	en that taxes nst the followir een made, but nited States on for the amounts that may ger CIRCLE	I, 6322, and 6323 of the (including interest are ng-named taxpayer. De it remains unpaid. The all property and rights and of these taxes, a accrue.  RESTAURANT, a labeled MARIE A MC	nd penalties) is mand for paymerefore, there is to property be and additional	nave been lent of this is a lien in bionging to penalties,		CLERK, CIRCUIT COURT 91 OCT 28 AH 10: 19 OUEEN AMNE'S COUNTY
	P O BOX 17 GUEENSTOWN					THINDS S. THE SECETAED SHALL COURT
below, unless shall, on the c	notice of lien is lay following suc	RMATION: With respect refiled by the date give h date, operate as a certing INAL DATE IN	n in column (e), ificate of release	this notice		
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	or	Unpaid Balance of Assessment (f)
941	Ø6/3Ø/84	52-1285746	12/23/85	Ø1/22/96		2150.53
941 94ø	09/30/84 12/31/84	52-1285746 52-1285746	10/14/85 11/18/85	11/13/95 12/18/95	1	1486.11 896.53
	·		que de la companya de			
	শ্ভিশ্ভিক সংক্ষ		* 5. *			
						1.1
Place of Filing	t	CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MD Data: 1	UNTY		al \$	4533.17
	Kecol offig	<u> </u>	1115		L	
This notice wa	s prepared and	signed atBALT	IMORE, MD.			, on this,
	ay op <u>ctober</u>	_ , 19 <u>_ 91 </u>				4 t
Signature	M.1/1	nemske	Title	Chief, S	SPf ——	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

1694

**United States** 

VS.

## Release of Tax Lien

iled this		day of
( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	, 19	M.,
and proper entry m	nade in	
Boo	ok No, P	age
, , , , , , , , , , , , , , , , , , ,		lerk (or Registrar)
- t	U	HELK for WERISH and

Form 688(Z) (Rev. 4-84)

Form 668(Z)

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Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

### Certificate of Release of Federal Tax Lien

N-4-1-1	<u> </u>			,		
listrict		Serial Number			For O	ptional Use by Recording Office
BAL	TIMORE, MD		5291282	95		
(a) of the internation of the notice of internation of the internation	al Revenue Code ha additions. Therefor additions has been smal revenue tax ile norized to note the	ned taxpayer, the requave been satisfied for the second by released. The proper of the second by the second books to show the released.	he taxes listed be y Code section 6 officer in the offic ctober 28	low and i321 for e where ,		CLERK, CIRCUIT COURT 91 DEC 11 AM 9: 50 OUEEN ANNE'S COUNTY
ame of Taxpayer	CIRCLE REST	AURANT , a FA MARIE A MCGRA		S		RCEIVE RCUIT 1 AM
	O BOX 171 JEENSTOWN, M	iD 21658			` .	EIVED COURT AM 9: 50 E'S COUNTY
COURT RECOR Liber 1	RDING INFORM Page _98	UCC No.	Serial No. 1694			
Kind of Tax	Tax Period Ended (b)	identifying Number	Date of Assessment (d)	Last Day Refilin		Unpaid Balance of Assessment (f)
941 941 940	06/30/84 09/30/84 12/31/84	52-12857 <b>4</b> 6 52-1285746	12/23/85 10/14/85 11/18/85	01/22/ 11/13/ 12/18/	795 795	2150.53 1486.11 896.53
(********	**********		     	****	(*****	,
					-	
				·		:
lace of Filing	QUEEN AN	THE CIRCUIT NNE'S COUNTY		Tota	ni S	4533.17
nis certificate was	s prepared and sign	ned at	IORE, MD	<del></del>		, on th
<del>105<u>է</u>ի</del> day o	f <u>December</u> , 19	91				
Ignature	De Col		Title	Chief,	SPf	

(NOTE: Certific C.B. 409)

★U.S.GPO:1988-0-202-019/85958

Form 668(Z) (Rev. 4-84)

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iited States

### Excerpts From Internal Revenue Code

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### Sec. 6321. Lien For Taxes

If any person liebla to pey any tax neglacts or rafusas to pay the earna after damand, the amount (including any interest, additional amount, addition to tax, or essessable penalty togathar with eny costs that mey eccrue in addition thereto, shell be a lian in favor of the United States upon all properly and rights to property, whathar real or parsonal, balonging to

#### Sec. 6322. Period Of Lien.

Unless another data is specifically fixed by law, the lian imposad by section 6321 shall arisa et tha tima tha assassment is made and shall continue until the liability for the amount so assassad (or a judgment against the taxpayer arising out of such liability) is salisfied or bacomas unanforceable by reason of lepse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The Ilan Imposed by section 6321 shell not be valid as ageinst any purchas er, holder of a security interest, machanic's lianor, or judg ment lian creditor until notice thereof which meets the require ments of subsection (f) has been filed by the Secretery.

### (1) Place For Filing Notice; Form.—

(1) Piece For Filling . The notice referred to in eub section (a) shall be filed-

(A) Under State Lews

(i) Real Property - In the case of real property, in one office within the Stele (or the county, or other governmental subdivision), es designated by the lews of such State, in which the property subject to the lien is situtated; and

(ii) Personel Proparty in the case of personal property, whether tengible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of auch Stete, in which the property subject to the lien is situeted; except that State lew merely conforming to reenecting Federal lew establishing a national filing system does not constitute a second office for filing

as designated by the laws of such State; or
(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district tn which the property subject to lien is situeted, whenever the State has not by law designated one office which meate the

requirements of subparagraph (A), or

(C) With Recorder Of Daeds Of The District Of Co-tumbla - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lian is situated in tha District of Columbia.

(2) Silus Of Proparty Subject. To Lien' - For purposes of Secretary-raceived written Information (in the menner paragraphs (1) and (4), property shall be deemed to be situat (A) Real Property - In the case of real property, et its physical

(B) Personel Property-In tha casa of personal proparty, whether tangible or intengible, et the residence of the taxpayer at the tima the notice of lian is filed.

For purposes of paregreph (2) (B), the residence of a corporation or partnership shall be deamed to be the place et which the principal axacutiva offica of the business is tocated, end tha rasidence of a texpeyer whose residence is without the United States shall be deamed to be in the District of Columbia

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notica shall be valid notwithstending any other provision of lew regerding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Molor vehicles



Lien # 1695

(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unlass notice of lien is refiled in the mennar prescribed in peregreph (2) during the required refiling period, such notice of lien shall be treeted as filed on the dete on which it is filed (in accordance with subsection (f) after the expiration of such refiling partod.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only-

(A) if-

(I) such notice of lien is reflied in the office in which the prior notice of lien was filed, end

(ii) in the case of real property, and the fact of rafiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refilling of notice of lien under eubparagraph (A), the presente d-in-regulations issued by the Secretary). concerning e change in the texpayer's residence, if e notice of such then le also filed in eccordance with subsection (f) in the Stete in which such residence is

(3) Required Refiling Period.—In the case of any notice of iten, the term "required refiling period"

(A) the one-yeer period ending 30 days after the axpiration of 10 years after the date of the assessment of the tax, ahd

(B) the one-year period ending with the expiration of 10 years efter the close of the preceding required rafiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regutations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any tien imposed with respect to any internal ravenua tax not latar than 30 days efter the day on which -

(1) Liability Satisfied or Unenforcaable - The Secretary finds that the liability for the emount assessed, togethar with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-Thera is furnished to the Secretary and accepted by him e bond that is conditioned upon the peyment of the emount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in accordance with such requiremente releting to terms, conditions, and form of the bond end eureties thereon, as mey be epecified by euch

### 6103. Confidentiality and Disclosure of Returns and Return Information.

### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding tten,-if a notice of tien has been filed pursuant to section 6323(f), the emount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien of intende to obtain a right in such property.

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Fe			der Inte		Revenue Laws	
District			Serial Numb	өг	For Opti	ional Use by Recording Offic	; <del>0</del>	
BA	ALTIMORE			529128	716	·		
notice is give assessed agair liability has be favor of the Un	n that taxes nst the followin en made, but lited States on for the amou	(including g-named it remains all prope int of the	interest ar taxpayer. De unpaid. Th ty and rights	e Internal Reve nd penalties) hemand for paym erefore, there is to property be and additional	ent of this s a lien in longing to		RECEIVED CLERK, CIRCUIT COURT 91 OCT 28 AN 10: 19	מע
lame of Taxpay	er RANNY A	A & LYN	N M DAVI	S			ECEIV CIRCU 28 F	
	51C HARBOR CHESTER, MI						NED COURT JUIT COURT ANIO: 19	
below, unless shall, on the d	notice of lien is ay following sucl	refiled by h date, ope	the date give erate as a cert	to each assessr n in column (e), ificate of release COL. (e) *	this notice as defined			*
Kind of Tax	Tax Period Ended (b)	ldentifyi	ng Number	Date of Assessment (d)	Last Day for Refiling (e)	or	Unpald Balance of Assessment (f)	4
1040 1040	12/31/84 12/31/85		76-5353 76-5353	10/28/85 05/19/86	11/27/95 Ø6/18/96		4Ø47.14 7846.31	:
Place of Filing Original	. 0	QUEEN A CENTREV	NNE'S CO 'ILLE, MD	21617	Tot	al \$	11893.45	<u> </u>
This notice was	s prepared and	signed at		II IMORE, MD.			, on 1	his,
the <u>22nd</u> da	ay op <u>ctober</u>	_ , 19 <u>_ 91</u>						

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Signature

Title

Chief, SPf

(Rev. 5-94)

0

Department of the Treasury - Internal Revenue Service

### **Certificate of Release of Federal Tax Lien**

District		Serial Numb	er er		For U	Jse by Recording Office
DELAWARE / MARYLAND 529128916  I certify that as to the following-name taxpayer, the requirements of section 6325 (a)						
I certify that as of the internal I all statutory ad taxes and addinotice of internal 19 91, is in these taxes and Name of Taxpay	RECEIVED CLERK, CIRCUIT COURT 96 JUN 13 AM 10: 00					
<del> </del>						AFD VED
	551C HARBOI CHESTER, M					TYED COURT COIT COURT
COURT RECO Liber 1	DRDING INF Page 98	ORMATION: UCC No. 3	Serial No	· -		·
Kind of Tax (a)	Tax Period Ended (b)	ldentifying Number (c)	Date of Assessment (d)	Last Da Refil (e)	ing	Unpald Balance of Assessment (f)
1040 1040 *****	12/31/84 12/31/85 *****	218-76-5353	10/28/85 05/19/86 *******	11/27 06/18 *****	/96	4047.14 7846.31 ********
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	r COURT		Total	\$ 11893.45
This notice was prepared and signed atBALTIMORE, MD, on this, the \frac{135h}{day_of_May, 19_96						
		· · · · · · · · · · · · · · · · · · ·				
Signature	P. Marie		Title	Chief,	SPf	

Notice ax 0

United States

### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

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### Sec. 6322. Period Of Lien.

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Judgment Lien Creditors.—The lien Impos ed by section 6321 shall not be valid as against any purchas er, holder at a security interest, mechanic's lienor, or judg ent iien creditor until notice thereof which meets the require ments of subsection (f) hae been tiled by the Secretery.

### (1) Place For Filing Notice: Form.—

(1) Piece For Filing - The notice referred to in sub section (e) shalf be filed (A) Under State Laws

(i) Real Property - In the case of real property, in one office wilhin the Stete (or the county, or other governmentel eubdivision), as designated by the lews of such State, in which the property subject to the lien is eltutated; and

(ii) Personal Property-In the cese of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of euch State, in which the property subject to the lien le situeled; except that State lew merely conforming to reenacting Federal lew establishing a national filing system does not constitute a second office for filing

as designated by the lews of such Siele; or
(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law deeigneted one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Co-umbla - in the office of the Recorder of Deeds of the District of Columbie, if the property subject to the tien is situated in the District of Columbia

(2) Situs Of Property Subject To Lien - For purposes of paregrephs (1) and (4), property shall be deemed to be silualed-(A) Real Property - In the case of real property, et its physical location; or

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(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shell be velid noiwithstanding any other provision of law regarding the form or content of e notice of ilen.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
  - Motor vehicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refiled in the menner prescribed in paregraph (2) during the required refilling period, euch notice of tien shall be treeted as filed on the dete on which it is flied (in accordance with subsection (f) after the expiration of euch refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shell be effective only-

> (i) such notice of lien to refiled in the office in which the prior notice of lien was filed, and

> (ii) In the case of real properly, and the fect of retiling le eniered end recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the

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(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of iten.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien .- Subject to such regulatione as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the tiability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legelly unenforceable; or

(2) Bond Accepted-There is furnished to the Secretery and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of euch time), and that is in accordance with euch requirements relating to terms, conditione, and form of the bond and sureties thereon, as may be epocified by such requietions.

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding iten, if e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such flen mey be disclosed to any person who furnishes satisfectory written evidence that he has e right in the property subject to such lien or intende to obtain a right in such property.

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' Department of the Treasury - Internal Revenue Service

### Notice of Endoral Tay Lian Lindar Internal Dayanus Laws

(1164: Galidaly 1931)	INOUG	e di reuelai la	IX FIGH OH	acı mirei	nai Revenue Laws
District		Serial Numb	er		For Optional Use by Recording Office
BA	LTIMORE		529128	718	
notice is give assessed agali liability has be favor of the Ur this taxpayer interest, and c	n that taxes not the following en made, but alted States on for the amou oosts that may		nd penalties) in mand for paymerefore, there is to property be and additional	nave been ent of this s a lien in longing to	RECEIVED CLERK, CIRCUIT 91 OCT 20 ATT QUEEN ANME'S C
	D/8/A				VED WIT COURT WILD: 19
L.	UEEN ANNE	, MD 21657			• <del>••</del>
below, unless shall, on the d	notice of lien is ay following suc RRECTS OR	RMATION: With respect refiled by the date give h date, operate as a certing INNE IN CONTRACTOR OF THE TRACTOR OF T	n in column (e), ficate of release COL。 (e) *:	this notice as defined **	
Kind of Tax	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (θ)	r Unpaid Balance of Assessment (f)
1040	12/31/84	216-56-1846	10/21/85	11/20/95	2128.82
			1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1		
	* - <b>2</b> ;				
Place of Filing	(	CLERK OF THE CIT QUEEN ANNE'S COL CENTREVILLE, MD		Tota	2128.82
Original	Recording		140		
This notice was	s prepared and	signed atBALT	IMORE, MD.		, on this
the <u>22nd</u> da	ay of ctober	_ , 19 <u>_91</u>			
ignature	1 18		Title	Chief, S	Pf

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

9

PARTOR OF STREET

TO THE STATE OF STATE

Department of the Treasury - Internel Revenue Service

Certificate of Release of Federal Tax Lien

(Rev. 5-94)		Certificate (	of Release	of Feder	al Ta	x Lien
District		Serial Numb	er		Forl	lse by Recording Office
<b>E</b>	ALTIMORE,	ďΜ	529128	1718		
I certify that es of the internal all statutory ac texes and add notice of intern	to the following- Revenue Code haditions. Therefor Itions has been in the revenue tax lies a authorized to re	neme taxpayer, the requieve been satisfied for the re, the lien provided by Creleased. The proper offi	rements of section texes listed belowed to the section 6321 cer in the office October 28	on 6325 (e) ow end for I for these where the		RECEIVED CLERK, CIRCUIT COURT 95 NOV - 1 NH 9: 39 QUEEN ANKE'S COUNTY
Name of Texpa	<sup>yər</sup> herman L D/B/A R.	. CALLAHAN, SR. D. #1				RECEIVET CIRCUIT -1 AH
	R. D. #1, QUEEN ANNE					6 <b>6 :6</b> :
COURT REC Liber 1	ORDING INF Page 98	ORMATION: UCC No.	Serial No 1696	) -	1	
Kind of Tax (a)	Tax Period Ended (b)	ldentifylng Number (c)	Date of Assessment (d)	Last Day Refiling (e)		Unpaid Balance of Assessment (f)
1040 *****	12/31/84 *****		10/21/85 ******	11/20/9 *******		2128.82 *******
·		,				
Place of Filing						
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	.617	т	otal	\$ 2128.82
	prepared and si	· ·	MORE, MD			, on this,
the <u>23rd</u> day	OI OC COBE	, 19 <u>_95</u> .				
Signature	Alles-	and the same of the same	Title	Chief, 9	3Pf	na en

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

### **Excerpts From Internal Revenue Code**

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another dale is specifically fixed by law the lien imposed by section 6321 shall arise at the lime the aesessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is eatistled or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Uddament Lien Creditors.—The lien Impos,

ed by section 6321 shall not be valid as against any purchas; er, holder of a security interest, mechanic's llenor, or judgment lien creditor until notice thereof which meets the requirements of eubsection (f) has been filed by the Secretary.

### ო Place For Filing Notice; Form.—

secilon (a) shall be filed.

(A) Under State Laws

(i) Real Property - In the case of real property, In one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is silutated; and

(II) Personal Property-In the case of personel property, whether langible or intangible, in one office within the State (or the county, or other governmental aubdivision), as designated by the lews of such State, in which the property subject to the lien is siluated; except that State law merely conforming to reenacting Federal law establishing a national filling eyslem does not constitute a second office for filling as designated by the laws of such State, or (B) With Clerk Of District Court-In the office of the

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

requirements of subparagraph (A), or
(C) With Recorder Of Deeds Of The District Of Columbla - In the office of the Recorder of Deeds of the District
of Columbia, If the property eubject to the lien is situated in the
District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-(A) Real Property - In the case of real property, at its physical location; or

(8) Personal Property-in the case of personal property, whether langible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporetion or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prascribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securitiee
  - Motor vehicles



Lien # 1697

(g) Refiling Of Notice.—Fer purposes of this section-

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only.

(A) If-

(i) such notice of lien is reflied in the effice in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written infermation (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such tien is also filled in accordance with eubsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of iten, the term "required refiling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the axpiration of 10 years after the close of the preceding required refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject te euch regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any iten imposed with respect te any internal revenue tax not later than 30 days after the day on which.

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

has become legally unenforceable; or
(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon
the payment of the amount assessed, together with all interest
in respect thereof, within the time prescribed by law (including
any extension of euch time), and that is in accordance with
such requirements relating to terms, conditions, and form of
the bond and sureties thereon, as may be specified by such
requietions.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

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Form	668	<b>(Y)</b>
COLM	000	

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Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	of Federal Ta	ax Lien Un	der Inter	nal Re	evenue Laws	
District		Serial Numb	per		or Optiona	l Use by Recording Offic	e (
BA	BALTIMORE, MD 529129511						
notice is given assessed again liability has bee favor of the Uni	that taxes ( st the followin en made, but I ted States on for the amou ests that may a	, 6322, and 6323 of the (Including Interest at general taxpayer. De tremains unpaid. The all property and rights at the taxes, at accrue.	nd penalties) hemand for paym eerefore, there i s to property be	ent of this s a lien in longing to	מטריי	RECE CLERK, CIR 91 OCT 30	<u> </u>
Residence F	O BOX 673 TEVENSVILI		7673		i	RECEIVED CLERK, CIRCUIT COURT 91 OCT 30 MINO 14	
below, unless r	notice of lien is	RMATION: With respect refiled by the date given date, operate as a cert	on in column (e), dificate of release	this notice as defined	<b>-</b>		R is -
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (θ)		Unpald Balance of Assessment (f)	
1040	12/31/90	442-38-787Ø	Ø5/13/91	Ø6/12/Ø	1	38173.97	(
				, }	-		63
Place of Filing	<u> </u>						_
·	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 2:	r COURT	Tota	s	38173.97	Ř r
		signed at <u>BALT</u>	IMORE, MD	:		, on t	his,
the <u>25th</u> da	y of <u>Oct</u>	oþ <b>€</b> 9^ <u>91</u>	•				
Signature /	P.Bro	A POS	Title	MA	NAGER	<del>-</del>	(

NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Ilen

### FORM **669-B** (Rev. February 1992)

#### DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE

### Certificate of Discharge of Property from Federal Tax Lien

(Section 6325(b)(2)(A) of the Internal Revenue Code)

Whereas, HOWARD W. BIZZELL	·	·
Of _P.O. BOX 673	, City of _	STEVENSVILLE
County of	, State of _	MARYLAND
is indebted to the United States for unpaid internal revenue t	tax in the sum	of SIXTY SIX THOUSAND THREE -
HUNDRED THIRTY SEVEN and 17/100———Dollars	(\$ <u>66,337.</u>	17
as evidenced by:		

Notice of Federal Tex	Recording Information (b)	Date	- Taxpayer Identification	Amount Shown
Lien Serial Number		Recorded	Number	on Lien
(a)		<i>(c)</i>	(d)	(e)
529265548	No. 1864	10-05-92	442-38-7870	AGERIK, CIRCUIT COURT OF THE NOV -1 PH 2: 24
529129511	No. 1697	10-30-91	442-38-7870	

Whereas, to secure the	collection of said t	tax, notice of the lien of	the United States,	attaching to	all the pro	perty
and rights to property of the	said taxpayer on a	account of said tax indel	otedness, was filed	with the	LERK OF	
THE CIRCUIT COURT -		·	<del></del>		fo	rt/549
QUEEN ANNE'S COUNTY		, X&XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				
		, in ac	cordance with the a	applicable p	rovisions of	f law.
		·		•		

Whereas, the lien of the United States, listed above, for said tax has attached to certain property described as:

Residential real property located at Route No. 1, Box 88, Nash Drive, Queenstown, Queen Anne's County, Maryland 21658, as described among the Land Records of Queen Anne's County, Maryland in Liber C.W.C. 85, Folio 173.

(Use this space for continued description of property)
Whereas, the District Director of Internal Revenue has determined that the value of the interest of the United States
in the foregoing property, under and by virtue of its aforesaid tax lien, amounts to the sum of Thirty Four —
Thousand Nine Hundred Eighty Nine and 04/100——————————————————————————————————
authorized the issuance, under the provisions of section 6325(b)(2)(A) of the Internal Revenue Code, of a certificate
discharging the above-described property from the tax lien of the United States upon the payment of the sum of
Thirty Four Thousand Nine Hundred Eighty Nine & 04/100 dollars (\$ 34,989.04) to be applied
in part satisfaction of the liability in respect of the tax hereinbefore stated which sum has been paid to be so applied,
and the receipt of which sum by me is hereby acknowledged;Paul M. Harrington
Now, therefore, this instrument witnesseth, that I,Paul M. Harrington
District Director of Internal Revenue atBaltimore, Maryland, charged by law with the duty
of collecting and enforcing the collection of internal revenue taxes due the United States, and charged with the
assessment hereinbefore stated, do, pursuant to the provisions of section 6325(b)(2)(A) of the Internal Revenue Code,
discharge the property heretofore described from the aforesaid tax lien, saving and reserving, however, the force and
effect of said tax lien against and upon all other property or rights to property to which said lien is attached, whereso-
ever situated.
Witness my hand at Baltimore, Maryland , on this,
the, 19 95
o: Dayl M (Warrington ()
Signature Haul M. Harrington Title
By: Chief, Special Procedures Branch Note: Certilicate of officer authorized by law to take acknowledgments is not essential to the validity of Discharge of Federal Tax Lien.
Rev. Rul. 71-466. 1971-2. C.B. 409.

1008

Department of the Treasury - Internal Revenue Service

#### Certificate of Release of Federal Tax Lien (Rev. 10-2000)

Area:		Se	erial Number	_	For Us	e by Reco	ding Office
	TMENT AREA #2 :(410) 962-18	71	52912951	.1			
of the Internal F additions. There additions has be internal revenue	Revenue Code has efore, the lien proven released. The tax lien was filed is authorized to no additions.	expayer, under the requisatisfied the taxes livided by Code section proper officer in the on Octobe te the books to show	sted below and all st n 6321 for these tax n office where the no ex 30	tatutory ces and otice of		QUEEN ANNE'S COUNT	RECEIVE CLERK, CIRCUIT
HOWARD W B						S C(	WED: UIT COU
Residence PO E STEV		MD 21666-0673				YTNUC	D: 41
Liber Page		RECORDING INI Serial No. 1697	FORMATION:				
Kind of Tax	Tax Period Ending (b)	Identifying Numbe	Date of Assessment (d)	Re	Day for efiling ( <i>e)</i>	Unpaid of Ass	d Balance sessment (f)
1040	12/31/1990	442-38-7870	05/13/1991	06/1	2/2001		38173.97
Place of Filing	QUEEN	OF THE CIRCU ANNE'S COUNT EVILLE, MD 21	ſΥ		Total	\$	38173.97
	prepared and sig day of June	ned at	Baltimore, MD	)			, on this,
Signature	S.	S. Brow	Title Comp		ce Techn	ical Su	pport

Filed this 30 th day o

Oct, 19 91, at 10:144 m

759 1 filis 100

Marguerite W. Marker

Clerk (or Registrar).

Notice of Tax Lie

David P. Newton Rt. 1, By 60 Sudheinle, MD. 21668-9707

**United States** 

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### Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person lieble to pey any tax neglects or refuses to pey the same efter demend, the emount (including any interest, ladditional emount, eddition to lax, or essesseble penalty, hogether with any coets thet mey eccrue in addition thereto) shall be a lien in favor of the United Stetee upon all property and righis to property, whether reel or personel, belonging to euch person.

### Sec. 6322. Period Of Lien.

Unless another date is specificelly fixed by lew, the lien tmposed by section 6321 shell erise at the time the assessment is made and shell continue until the liability for the amount oo assessed (or e judgment ageinst the taxpayer arising out of such liebility) is selisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(e) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

ed by section 6321 shall not be veild es egeinsi any purchaser, holder of e security interest, mechenic's lienor, or judgment then creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### η Place For Fillng Notice; Form.—

(1) Place For Filing - The nolice referred to in sub-

(A) Under Stele Laws

(i) Real Property - In the case of reel property, in one office within the Stete (or the county, or other governmental subdivision), as designeted by the taws of euch Stete, in which the property eubject to the iten is situteted; and

(ii) Personal Property-in the case of personal property, whether tangible or intengible, in one office within the Stete (or lihe county, or other governmentel subdivision), as designeted by the lews of such Stete, in which the property subject to the lien is situeted; except that State tew merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filling as designeted by the lews of such Stete; or (B) With Clerk Of Dietrict Court-in the office of the

(B) With Clerk Of Dietrict Court-in the office of the clerk of the United Stetes district court for the judicial district in which the property subject to lien is situated, whenever the Stete has not by tew designeled one office which meets the

requirements of subparegraph (A), or

(C) With Recorder Of Deede Of The District Of Columble - In the office of the Recorder of Deeds of the District
of Columble, it the property subject to the lien is eliusted in the
District of Columbia.

... (2). Situs Of Property-Subject To Lien - For purposes of peragrephs (1) and (4), property shall be deemed to be situated (A) Real Property - In the case of real property, at its physical localion; or

(B) Personel Property-in the case of personel property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place et which the principel executive office of the business is loceted, and the residence of e taxpeyer whose residence is without the United Steles shall be deemed to be in the District of Columbie.

(3) Form • The form and content of the notice referred to in eubsection (e) ehall be prescribed by the Secretary. Such notice shall be velid notwithstanding any other provision of lew regarding the form or content of e notice of tien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1698

(g) Refiling Of Notice.—For purposes of this action-

(1) **General Rule.**—Unless notice of lien is reflied in the manner prescribed in paregraph (2) during the required refilling period, such notice of lien shall be treated as filled on the dele on which it is filled (in eccordence with subsection (i) after the expiretion of such refilling period.

(2) Place For Filing.—A notice of lien refiled during the required refilling period shall be effective only-

(A) If-

(i) such notice of lien is reflied in the office in which the prior notice of lien was flied, end

(ii) in the case of real property, end the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refilling of notice of lien under subparagraph (A), the

Secretary-received written information (in the manner of prescribed in regulations issued by the Secretary) concerning a change in the taxpeyer's residence, if a notice of such tien is also filled in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refilling Period.—in the case of any notice of lien, the term "required refilling period" means-

(A) the one-yeer period ending 30 deys after the expiration of 10 years efter the date of the assessment of the tax, and

(B) the one-yeer period ending with the expiration of 10 yeers after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not leter than 30 days after the day on which.

(1) Liability Satisfied or Unenforceable - The Secretary finde thet the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become tensity unenforceable; or

has become tegally unenforceable; or
(2) Bond Accepted-There is furnished to the Secretary and eccepted by him a bond that is conditioned upon the peyment of the amount essessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in eccordance with such requirements releting to terms, conditions, and form of the bond and suretias thereon, as may be epecified by such

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

# (x) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien if a notice of then has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishas satisfactory written evidence that he has e right in the property subject to euch lien or intends to obtain a right in such property.

70

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)	Notice	e of Federal Ta	x Lien Un	der Inte	rnal	Revenue Laws
District	•	Serial Numb	er		For Opti	onal Use by Recording Office
BA	ALTIMORE, N	10.	5291292	266		•
notice is give assessed agai liability has be favor of the Ui this taxpayer	en that taxes nst the followir een made, but nited States on for the amou	I, 6322, and 6323 of the (Including Interest and Including	nd penalties) in emand for paymerefore, there in the toproperty be	nave been lent of this is a lien in lionging to		RECEIVED COURT CLERK, CIRCUIT COURT 91 OCT 30 AM IO: 11
Residence F	RT 1 BOX 60		707		ч	NED COURT
e na serve i	BUDLERSVILL	E, MD 21668-97	797	<u> </u>		
below, unless	notice of lien is lay following suc	RMATION: With respect refiled by the date given h date, operate as a certi	n in column (e),	this notice		1
Kind of Tax (a)	Tax Perlod Ended (b)	IdentIfying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	or	Unpaid Balance of Assessment (f)
1040 1040	12/31/88 12/31/88	215-44-5968 215-44-5968	Ø5/22/89 Ø7/15/91	Ø6/21/9 Ø8/14/9		8107.50 700.00
			in the second se			
Place of Filing	GUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT 617	Tot	tal \$	8807.50
This notice wa	s prepared and	signed at <u>BALTII</u>	MORE, MD			, on this,
_	ay of Octi	⊇h∉0 <u>91</u> .	1			
Signature for	P. VOTTA	Monemalae	Title S		HF.COM	NTACT ACS 8491

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

VINOORECEIVED FOR RECORD THIS CO HAS RECORD BOOK FOR QUEEN ANNE'S LIBER \$50 / THEO LOW THE BEATE UF MARYLAND, QUEEN BANE'S COUNTE, SOL

SCOTT WacGLASHAN

CLERK

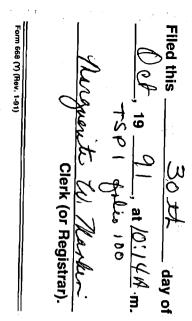
Form 668 (Z)
(Rev. 10-2000)

2282

Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

	ESS/SELF EMPLO		Serial N		I	For Us	e by Record	ng Office
-	ne: (410) 962-18			52912926				
of the Internal additions. The additions has internal revenu	ne following-named to Revenue Code has berefore, the lien probeen released. The liet tax lien was filed to not additions.	satisfied the taxes vided by Code sec e proper officer in onOCtc	s listed bation 632 the officeber 3	pelow and all st 21 for these tax se where the no	atutory es and otice of		QUEEN AN	RECE CLERK, CIR
Name of Taxp	ayer				·		ANNE'S COUNTY	RECEIVED (, CIRCUIT COURT P-6 PM 2: 07
	1 BOX 6C DLERSVILLE,	MD 21668-97	07				·	-
Liber Pa	ge UCC No.	RECORDING I Serial No. 1698		MATION:				
Kind of Tax	Tax Period Ending (b)	Identifying Nun	nber A	Date of Assessment (d)	R€	Day for efiling <i>(e)</i>	Unpaid of Asse	Balance ssment f)
1040 1040	12/31/1988 12/31/1988	215-44-596 215-44-596		5/22/1989 7/15/1991		1/1999 4/2001 *****	****	8107.50 700.00
				•				
	-					aaa		
Place of Filing	QUEEN	OF THE CIR I ANNE'S COU REVILLE, MD	$\mathtt{NTY}$			Total	\$	8807.50
	as prepared and si			imore, MD	1			_ , on this,
	$\frac{d_{\text{day of }} \leq \text{Sept}}{7. }$		<u> </u>		oliano ager	ce Techn	ical Sup	port
						.1 1: 1: /	0 40 4 10	



ax ē

United States

### Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

If any person lieble to pey eny tax neglects or relusas to pay the seme after demand, the emount (including eny interest, additional amount, addition to tax, or assessable penelty, togethar with eny costs thet may eccrue in eddition thereto) shall be a lian in favor of the United States upon all property and rights to property, whather reel or personel, belonging to

### Sec. 6322. Period Of Lien.

Unless enother date is specifically fixed by lew, the ilen Imposed by section 6321 shell arise et the time the essass-mant is made and shell continue until the liability for the amount so assessed (or a judgment ageinst the taxpayer erising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

Judgment Lien Creditors.—The Ilen Imposad by section 6321 shell not be valid as egainst any purchaser, holder of a security interest, mechanic's lianor, or judgment lian creditor until notice thereof which meets the requiremants of subsection (f) has been filed by the Secretary.

### (f) Place For Filing Notice: Form. -

(1) Place For Filing . The notice referred to in sub-section (a) shall be illed-

(A) Undar Steta Laws

(A) under Steta Laws

(I) Real Property - In the case of reel property, in one office within the State (or the county, or other governmental aubdivision), as designated by the taws of such Steta, in which the property subject to the lien is situteted; and

(ii) Parsonal Property-in the case of personal property, whather tengible or intangible, in one office within the Stela (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is elituted; except thet State lew merely conforming to respective. reanecting Federal law establishing a national filing system does not constitute a second office for fiting

as designeted by the laws of auch State; or (B) With Clark Of District Court-in the office of the clark of the United States district court for the judiciel district In which the property subject to lien is situated, whenever the State has not by law designated one office which meats tha

requiraments of aubperegreph (A), or (C) With Recorder Of Deeds Of The District Of Co-Immbla - to the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situeted in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paregraphs (1) and (4), proparty shall be deemed to be situeted-(A) Reel Property - In the case of real property, at its physical locetion; or

(B) Parsonal Property-In the cesa of personal property, whether tengible or intengible, et tha rasidence of the taxpayer et tha lime the notice of tien is filed.

For purposes of paregraph (2) (B), the residence of a corporation or partnarship shall be daamad to ba the placa at which tha principal executive office of the business is located, and the rasidance of a taxpayar whose rasidance is without the United Stetes shall be deamed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to In subsection (a) shell be prescribed by the Secretery. Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

Securities

Motor vahicles



(g) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of lien is refited in the mannar prascribed in paregraph (2) during the required rafiling period, such notice of lian shall be trasted as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such rafiling paried.

(2) Place For Filing.—A notice of Ilan refiled during the required refilling period shall be affective only-

(i) such notice of lian is reflied in the office in which the prior notice of lian was filed, and

(II) in the casa of real property, and the fact of refiling is antered and recorded in an index to the extent raquired by aubsection (f) (4), and

(B) In any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prascribed in regulations issued by the Secretary) concarning e change in the taxpeyer's residence, if a notica of such lian is also filed in accordance with subsaction (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of lian, the tarm "required refilling period"

(A) the one-year period ending 30 days after the axpiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling parlod for auch notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. -Subject to such regulations as the Secretary may prescribe, the Secretary shall leave e certificate of raleese of any lien imposed with respect to any internet revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforceable - Tha Secratary finds that the liability for the emount assessed, together with elt interest to raspect thereof, has been fully satisfied or has become legally unanforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accapted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any axtansion of such tima), and that is in accordance with such requirements relating to terms, conditions, and form of the bond-and-aureties-thereon,-as-may be-specified-by-such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.-

(2) Disclosure of amount of outstanding Itan, if e notice of lian has been filed pursuant to section 6323(f), the amount of the outstanding obligation escured by such lien mey be disclosed to any person who furnishes satisfactory written evidence that has a right in the property aubject to such lian or intande to obtain e right in auch proparty.

Department of the Treasury - Internal Revenue Service

(Hev. January 1991)	NOTICE	e of Federal 18	ax Lien un	aer inte	rnai F	revenue Laws
District		Serial Numb	per		For Optio	nal Use by Recording Office
	ALTIMORE		529128 			
notice is give assessed agai liability has be favor of the Ui this taxpayer	en that taxes ( Inst the followin een made, but I nited States on	, 6322, and 6323 of the [Including Interest are general taxpayer. De tremains unpaid. The all property and rights are taxes, a accrue.	nd penaltles) hemand for paymere in the condition of the	nave been lent of this s a lien in longing to		OLERY CLERY
lame of Taxpay	yer TIMOTHY	FINKETT				T 30 I
	P.O. BOX 54 CHESTER, MI					RECEIVED COURT CHECK CIRCUIT COURTY ONEEN ANNE'S COURTY
below, unless shall, on the c	notice of lien is lay following such	RMATION: With respect refiled by the date give a date, operate as a cert GINAL DATE IN	n in column (e), ificate of release	this notice as defined		Unpaid Balance
Kind of Tax (a)	Ended (b)	Identifying Number (c)	Assessment (d)	Refiling (θ)	or	of Assessment
1 Ø 4 Ø 1 Ø 4 Ø	12/31/84 12/31/85	214-70-6207 214-70-6207	Ø9/3Ø/85 Ø3/23/87	1Ø/3Ø/95 Ø4/22/97		1874.46 346.61
		1				
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				, ·		
Place of Filing		CLERK OF THE CI QUEEN ANNE'S CO CENTREVILLE, MD	UNTY	T Tot	al \$	2221.07
Original	Recording		166			<del></del>
This notice wa	s prepared and	signed atBALT	IMORE, MD.	,		, on this
the <u>22nd</u> d	ay of ctober	. , 19 <del>_ 91</del>				
ignature	aney C	Lene	Title	Chief, S	 6Pf	
(NOTE: Certif	icate of officer authori	zed by law to take acknowled	gments is not essentia	al to the validity o	f Notice of I	ederal Tax lien

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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Serial No.

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10/30/95 88\00N90 12/51/64 214-70-6247 43/22/87 12/31/33 214-70 6007 专机() 主

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CLEPK OF THE CIRCUIT COURT SUBLM AREN'S COUNTY NESTREBUILDE, PO POST

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2221.07

Form 668 (Z<mark>}</mark> 049 (Bay, 5-94) Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

District .		Serial Numb	er		For Use b	y Recording Office
DELAWARE-M	ARYLAND	5:	29128789			
I certify that as of the internal all statutory ac taxes and addi notice of intern	to the following- Revenue Code had the following the follo	name taxpayer, the requiseve been satisfied for the re, the lien provided by Creleased. The proper officen was filed on	rements of section taxes listed belowed to the section 6321 cer in the office per 30	ow and for for these where the	QUEEN ANNE'S COUNTY	CLERK CIRCUIT COURT
Name of Taxpa	Yer TIMOTHY	PINKETT			ME'S C	RECEIVEL CIRCUIT
	.O. BOX 56 HESTER,	MD 21619			AJNO	TANGO TINCO AN 9: 47
COURT RECO Liber 1	RDING INFOR Page 100	UCC No.	Serial No	5. 1699		
Kind of Tax (a)	Tax Period Ended (b)	ldentifying Number (c)	Date of Assessment (d)	Last Day t Refiling <i>(e)</i>		Unpaid Balance of Assessment (f)
1040 1040 *****	12/31/84 12/31/85 *****	214-70-6207 214-70-6207 *******	09/30/85 03/23/87 *****	10/30/95 04/22/97 ******	,	1874.46 346.61 ******
		·			÷ · ·	
						·
Place of Filing	CLERK ( QUEEN A CENTRE	ANNE'S COUNTY		To	otal \$	2221.07
This notice was	prepared and si	gned atBaltimo	ore, MD	<u> </u>		, on this,
the 30th day	ol_Septembe	er, 19 <u>96</u> .				
Signature	Maria		Title	Chief, SP	f	

lotice of Tax Lie

elles + man

United States

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in tavor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the ilen imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And

ed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's llenor, or judgment llen creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

### (1) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed-

(A) Under State Laws

(i) Real Property - In the case of real property, In one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is allutated; and

(II) Personal Property-In the case of personal property, whether tangible or intangible, in one office willhin the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien le situated; except that State law merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filling as designated by the laws of such State; or

system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court-in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

requirements or suoparagraph (A), or (C) With Recorder Of Deeds Of The District Ot Columbia - in the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia. (2) Situs Of Property Subject To Lien - For purposes of paragraphe (1) and (4), property ehall be deemed to be situated-(A) Reel Property - In the case of real property, et its physical location; or

(B) Personal Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of taw regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
  - Motor vehicles



Lien # 1700

(g) Refiling Of Notice.—For purposes of this section-

(1) **General Rule.**—Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refliling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of then refilled during the required refilling period shall be effective only-

(A) If-

(i) such notice of flen is refiled in the office in which the prior notice of lien was filed, and

(II) In the case of real property, and the fact of refilling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretery received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer'e residence, if a notice of such lien is also filled in accerdance with subsection (f) in the Stale in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of eny lien imposed with respect to any internal revenue tax not later than 30 days after the day on which.

(1) Liability Satisfied er Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied er has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements\_relating\_to\_terms,\_conditions;\_and\_torm-of-the bond and cureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

### (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien, if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by euch lien mey be disclosed to any person who furnishes eatisfactery written evidence that he has a right in the property subject to euch lien or intends to obtain a right in euch property.

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Department of the Treasury - Internal Revenue Service

. January 1991)	Notice	e of Federal Ta	ax Lien Un	ider Inte	ernal i	Revenue Laws
ict	•	Serial Numb	per		For Option	onal Use by Recording Office
BA	LTIMORE, N	1D	5291300	<b>091</b>		
lce Is give essed agair illity has be or of the Un taxpayer	n that taxes ast the followire made, but aited States on	I, 6322, and 6323 of the (Including interest and Including interest and Including interest and It remains unpaid. The all property and rights and of these taxes, as accrue.	nd penalties) in emand for paymalerefore, there is s to property be	nave been lent of this is a lien in clonging to		OUEEN ANHE'S COUNTY  OLEKK, CIRCUIT CCURT  RECEIVED
e of Taxpay		5 & MARY EVANS		· · · · · · · · · · · · · · · · · · ·		А. Ш. 100 S. EO : OJ 11.V LYGOO LIG
	. O. BOX 1 RASONVILLE					→ <u> </u>
low, unless	notice of lien is ay following suc	RMATION: With respect refiled by the date give h date, operate as a cert  Identifying Number (c)	n in column (e),	this notice	or	Unpaid Balance of Assessment
1040	12/31/9Ø	214-32-1360	Ø6/1Ø/91	Ø7/1Ø/	<b>71</b>	4515.99
		Section of the sectio		-		
e e gran e e e e		-				e e e e e e e e e e e e e e e e e e e
e of Filing	·	<u>.                                    </u>	<u> </u>	<u></u>	_	
	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 21	COURT	То	tal \$	4515.99
s notice was	s prepared and	signed atBALTII	MORE, MD	· · · · · ·		, on this
1st da	ay of Nove	em,¤ <b>⊜</b> r <u>91</u>	•			
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Department of the Treasury - Internal Revenue Service

### Certificate of Release of Federal Tax Lien

District		Serial Num	ber	<del></del>	For U	se by Recording Office
'Sr	ALTIMORE		529130	091		
of the Internal all statutory ad taxes and addi notice of intern	Revenue Code had tons. Therefore the tons has been and the terminal revenue tax lies and to many the terminal revenue to the terminal reven	name taxpayer, the requave been satisfied for the e, the lien provided by (released. The proper offen was filed onote the books to show	e taxes listed belo Code section 6321 Icer in the office November	w and for for these where the		RECEIVED CLERK, CIRCUIT COURT 96 FEB 21 AM 9: 16
Name of Taxpa	yerCharles :	MARY EVANS				CELVED TROUT
	P. O. BOX BRASOMVILL					COURT 9: 16
COURT REC Liber BP 1	ORDING INFO Page 100	ORMATION: UCC No. n/a	Serial No 1700	· .		
Kind of Tax (a)	Tax Peri <b>o</b> d Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day Refilin <i>(e)</i>		Unpaid Balance of Assessment (I)
1040 ******	12/31/90 }******		06/10/91	07/10/( ******		4515.99 *********
						•
					}	
Place of Filing	QUEEN	OF THE CIRCUIT ANNE'S COUNTY EVILLE, MD 2:		1	l otal	\$ 4515.99
This notice was	prepared and s	gned atBALTI	(MORE, MD			, on this,
theday,	of	, 19 <u></u> .				
Signature	Misson - In the second of the		Title	Chief, S	3P:f	